

PRACTICAL PATRIOTISM

All Solicitors should bring
to the notice of their
clients a pamphlet
bearing the above title
explaining a simple
scheme which brings
within the reach of all
an effective means of
assisting their Country
in the present difficult
times. The pamphlet is
issued by the **LEGAL
AND GENERAL LIFE
ASSURANCE SOCIETY,**
of 10, Fleet Street, E.C. 4,
and a free copy will be
gladly sent on application.

The Solicitors' Journal and Weekly Reporter.

(ESTABLISHED IN 1857.)

LONDON, DECEMBER 15, 1917.

ANNUAL SUBSCRIPTION, WHICH MUST BE PAID IN ADVANCE:

£1 10s.; by Post, £1 12s.; Foreign, £1 14s. 4d.

HALF-YEARLY AND QUARTERLY SUBSCRIPTIONS IN PROPORTION.

*. The Editor cannot undertake to return rejected contributions, and copies should be kept of all articles sent by writers who are not on the regular staff of the JOURNAL.

All letters intended for publication must be authenticated by the name of the writer.

GENERAL HEADINGS.

CURRENT TOPICS	135	SIR GEORGE CAVE AND THE REFORM BILL.....	150
CREDITORS AND WINDING-UP OF ENEMY BUSINESSES	137	BRITISH PRISONERS OF WAR	150
PARLIAMENTARY GRANTS	138	LEGAL NEWS.....	150
CORRESPONDENCE	139	COURT PAPERS	151
NEW ORDERS, &c.	144	WINDING-UP NOTICES	151
SOCIETIES	149	CREDITORS' NOTICES	151
MR. JUSTICE DARLING AND THE PRIVY COUNCIL	149	BANKRUPTCY NOTICES	152

Cases Reported this Week.

Barber, Re. Gilbey v. Barber.....	142
Cheater v. Cator	141
Cornelius v. Phillips.....	140
Hardy v. Hardy.....	142
Isaacs v. Arlidge	142
Knight's Settled Estates, Re.....	141
Marsh, Re. Rhys v. Needham	141
Upjohn v. Hichens. Same v. Ford	143

Current Topics.

Lord Reading's New Honour.

THE HONOUR which has recently been conferred upon the Lord Chief Justice in conferring upon him the dignity of an earldom, must be taken to be rather in the nature of a recognition of the special services he has rendered in connection with the war than of his position as a judge, however eminent this may be. The dignity is more usually, we believe, associated with distinction in the office of Lord Chancellor, and the occasions when it has been conferred on the Lord Chief Justice are not numerous. But the assistance which Lord READING has been able to render in financial matters—notably in the facilitating of transactions between this country and America—have found a fitting reward in the present advance in the peerage.

Mr. Justice Darling and the Privy Council.

WE HAVE the pleasure of printing on another page an account of the congratulations offered by the Attorney-General to Mr. Justice DARLING on the occasion of his appointment to the Privy Council, congratulations in which both branches of the profession will join. Twenty years' service on the Bench has made the learned judge an essential part of the courts, and his natural gift for enlivening business with humour—a gift which has sometimes been very much in evidence—has given enjoyment to many, and has, we imagine, not detracted from his efficiency as a judge. The learned judge probably knows his BACON better than we do; he knows, therefore, that a judge "ought to be more learned than witty"; a saying which we quote by no means in the spirit of criticism, but in the assurance that Sir CHARLES has lived up to it, and that his learning has always been in advance of his wit.

Sir George Cave and the Reform Bill.

IN CONNECTION with the above honours we may not inappropriately refer to the warm eulogies passed in the House of

Commons on Sir GEORGE CAVE on the occasion of the third reading of the Representation of the People Bill. Upon him has fallen the burden of steering that Bill through the difficulties by which it has been beset, and the tact and ability which have conduced to the successful issue of this task augur well for the judicial future which it is understood lies before him. It does not detract from this praise that on certain questions which present circumstances have raised—the disfranchisement of conscientious objectors, and the suppression of peace views—Sir GEORGE has taken a line which many persons regret.

Times for Service of Proceedings.

THE PROVISIONAL R.S.C. with reference to time of day for service, which was issued on 24th October last (*ante*, p. 38), and came into immediate operation, has now been issued as a final rule, dated 4th December. The effect is that five o'clock p.m. is substituted for six o'clock as the hour before which service of pleadings, notices, and other proceedings must be served. The rule is for the continuance of the war and six months after, or for such longer period as the Lord Chancellor may by order allow.

The Solicitors' Benevolent Association.

WE ARE GLAD to call attention to the report printed elsewhere of the annual meeting of the Solicitors' Benevolent Association. The path of the directors has, as might be expected in these times, been strewn with difficulties. The losses of members, through death and withdrawal, exceed the accession of new members, and the falling off of subscriptions—including the result of holding no anniversary festival—and the increasing calls for relief have led to an expenditure in excess of income. But the directors have felt that the resulting inroad on capital was justified, and was preferable to failure to meet with generosity cases of real distress. Everyone appreciates that there are very many, especially in the professional classes, who are outside what, we think, the *Times* calls "the vicious circle"—continual increases of income to try to race the continual increase of necessary expenses; and the calls for assistance are frequently urgent. But out of some 15,000 practising solicitors—before the war, we presume—less than 4,000 are subscribers to the Association. To state this should be sufficient to secure an increase.

The Courts (Emergency Powers) Acts and Foreclosure.

UNDER THE Courts (Emergency Powers) Act, 1914, as construed in *Re Farnol, Eades, Irvine, & Co.* (1915, 1 Ch. 22), it was unnecessary to obtain leave for the commencement of a foreclosure action, and the leave was required only when the plaintiff desired to obtain an order for foreclosure absolute. This was held to be the proper interpretation of the provision in section 1 (1) (b), that no person should "foreclose" without leave, where the mortgage debt brought the case within the section—i.e., where the mortgage was created before 4th August, 1914. Then, by the Courts (Emergency Powers) (No. 2) Act, 1916, it was enacted that the provisions relating to foreclosure in the earlier Act should extend to the institution of proceedings for foreclosure. It would seem to follow that the commencement of the action is now substituted as the time for getting the leave of the Court in the place of the application for foreclosure absolute, and that when such leave has been obtained, the action will go on to its final stage of foreclosure absolute without any further leave being required. It has, however, we believe, been the practice to make, on the first application for leave, a limited order only, so that a fresh application will be necessary for foreclosure absolute; and even without that order being so limited, the effect of the statutes may be to require this further application to be made. The point has come before EVE, J., recently in *Reversionary Interest Society v. Unwin* (Weekly Notes, 1917, p. 366), and it has been held that in every case two applications are necessary. This is the result of treating each Act as introducing its own requirement. Under the Act of 1914 there must be leave to apply for foreclosure absolute; under the Act of 1916

there must be leave also to commence proceedings. With deference, this seems to be a strained construction of the Acts, and we should have thought it more natural to read them together as requiring only one application, but at the issue of the writ instead of the application for the final order.

Contracts and the War.

THE DECISION of the Court of Appeal in *Re Anglo-Russian Merchant Traders (Limited) and John Batt & Co. (London) (Limited)* (1917, 2 K. B. 679) dealt with two questions as to inability to perform a contract—one of general importance, and the other depending on the effect of the Defence of the Realm Regulations. By a contract made in August, 1915, JOHN BATT & Co. sold to the Anglo-Russian Company five tons of aluminium, "to be shipped by steamer (s) to Vlad vostok during December/January next" at a price including cost and freight. At the date of the contract there was, to the knowledge of both parties, a prohibition of export of aluminium from this country except by Government licence, and in the following December aluminium was declared to be "war material" within Regulation 30A, so that "no person" could "buy, sell, or deal" in it. The sellers applied for a permit to export the aluminium sold under the contract from this country, but it was refused. Accordingly no aluminium was shipped under the contract, and the purchasers claimed damages. The claim was referred to arbitration, and on an award made in the form of a special case BAILLACHE, J., allowed the claim, but his decision was reversed on appeal. On the general law the question was, What was the obligation of the sellers under the contract? Were they bound at their own risk to obtain a permit, or was it an implied term of the contract that they were only to use their best endeavours to obtain one? In *The Moorcock* (14 P. D., p. 68) BOWEN, L.J., laid down the principle that an implied obligation arises from the "presumed intention of the parties with the object of giving to the transaction such efficacy as both parties must have intended that at all events it should have." This was adopted by the Court of Appeal in the present case, and, seeing that the parties were aware of the necessity for a licence, and the possibility of its being refused, the implied obligation was naturally limited to endeavouring to obtain the permit. Hence, on this head the sellers were not liable. The contract, however, was not limited to export of the aluminium from the United Kingdom, and but for the regulation above referred to, it might have been performed by shipment from America. But both parties were resident here, and the Court held that the regulation was wide enough to forbid dealings by persons amenable to British law in any part of the world. Hence on this ground also the sellers had a good answer to the claim.

Orders for Taxation within One Month of Delivery of Bill.

AN IMPORTANT decision affecting the form of the common order for taxation of a solicitor's bill made within one month of its delivery has been given by YOUNGER, J., in *Re Plummer* (1917, 2 Ch. 432). Under section 37 of the Solicitors Act, 1843, no action on the bill can be commenced until the expiration of a month from its delivery, and within the month the client has an absolute right to have the bill referred to the taxing master. Paragraph 2 of the section, which gives this right, concludes: "And the court or judge making such reference shall restrain such attorney or solicitor . . . from commencing any action or suit touching such demand pending such reference." The next paragraph, which deals with applications for taxation after the month, gives the court a discretion as to the conditions on which taxation shall be ordered, and under the concluding paragraph it has a discretion as to restraining proceedings pending the reference. It appears to follow that, where the order is made within the month, it should contain an absolute prohibition of proceedings pending the reference, and this is the usual form of order: Seton, 7th ed., p. 255. Where, however, the order is made after the month, it was at one time the practice to require payment of the amount of the bill into court as a condition of taxation; but

this practice was changed, and instead the order concluded: "It is ordered that no proceedings at law be commenced against the petitioner pending the reference, but the petitioner is to procure the master's report in a month (unless the master shall certify that further time is necessary to enable him to make his report), or the order is to be of no effect": *Re Bromley* (7 Beav. 487, note). In *Re Brockman* (1909, 2 Ch. 170) the question of the form of order was considered by the Court of Appeal, and special words similar to those just quoted were appended to an order made within the month (see *ibid.*, p. 177). This, however, appears to have been erroneous, and they are not given in the form in Seton, which professes to be founded on *Re Brockman*, and to have been submitted to and approved by the Master of the Rolls. They had been omitted also in the order in question in *Re Plummer* (*supra*), and the solicitor complained that the client was depriving him of his remedy by omitting to proceed with the taxation. We gather that Mr. Justice YOUNGER considered that the qualification of the restraint on suing introduced in *Re Brockman* was not justified by the statute, and was an oversight. Hence the practice of the Registrars in not inserting it in the orders for taxation made within the month is right. But the qualification in *Re Brockman* differs slightly from that quoted above from the note to *Re Bromley*. In *Re Brockman* it runs: "But the said master is to make his certificate in a month (unless the said master shall extend the time to enable him to make his certificate) or this order is to be of no effect." Mr. Justice YOUNGER suggested that if the form in *Re Bromley* was adopted, and the client was required to "procure" the master's report within a month, this would satisfy the statute and prevent vexatious delay by the client. Probably, therefore, orders will be made in this form in future.

Companies as County Court Litigants.

THERE IS of course no rule requiring a litigant, either in the High Court or the county court, to be represented by a lawyer. The litigant in person is well known in the High Court—not infrequently conducting his case with ability—and he is common in the county court. But in the case of companies there is a difficulty, for though the company is undoubtedly a "person" of a sort, it is not the sort of person that can appear and plead in a court of justice. This is an act which must be done by attorney: see Co. Litt. 66b. It follows that, in the High Court, a company must at the hearing be represented by counsel, for no other attorney or agent is entitled to be heard; and for other purposes it must be represented by a solicitor, since no other agent is entitled to take proceedings for another in the High Court: *Re London County Council and London Tramways Arbitration* (13 T. L. R. 254); *Scriven v. Jescott* (53 SOLICITORS' JOURNAL, 101); *Re Ainsworth* (1905, 2 K. B. 103). But in the county court the practice is not so strict. Section 72 of the County Courts Act, 1888, after giving right of audience to the party himself, and to solicitors and barristers, goes on to provide that by leave of the judge "any other person allowed by the judge may appear instead of any party." This seems to leave it entirely to the judge to decide what agents he will hear, and the section cannot, we imagine, be read so as to exclude companies. The question has arisen this week in *Kinnell & Co. v. Harding, Wace & Co.* (*Times*, 13th inst.), before a Divisional Court (LAWRENCE and SHEARMAN, JJ.), and in accordance with the above view it has been held that a company can appear in the county court by an agent other than a solicitor, subject only to the leave of the judge.

Mr. Harold Houlder, presiding at a meeting of the Institute of Shipbrokers on the 6th inst. in London, said that the requisitioning of the whole of the British mercantile marine had led to a very critical position so far as shipbrokers were concerned, and had, in a great measure, deprived them of their means of livelihood. The council had been striving to arrive at some understanding with the Government Department concerned, and he had reason to believe that certain concessions on a large volume of business would be allocated for the benefit of the shipbroking profession, out of which fund or pool many would derive advantage and recognition of their services.

Creditors and Winding-up of Enemy Businesses.

AN important decision as to the effect of section 1 (7) of the Trading with the Enemy Amendment Act, 1916, has been given by YOUNGER, J., in *Holt v. A.E.G. Electric Co. (Limited)* (*Times*, 11th inst.), and the learned judge took the opportunity at the same time of endeavouring to remove some current misconceptions as to the administration of the Trading with the Enemy Acts in regard to enemy businesses.

Section 1 (7) of the Act of 1916 is as follows:—

Where an order under this section has been made as respects the business carried on by any person, firm, or company, no bankruptcy petition or petition for sequestration or summary sequestration against such person or firm, or petition for the winding up of such company, shall be presented . . . or steps for the enforcement of the rights of any creditors of the person, firm, or company taken without the consent of the Board of Trade.

On the face of it, this seems to prevent any creditor of a business as respects which an order under this section has been made—that is, in general, an order requiring the business to be wound up—from bringing an action to obtain payment without first getting the consent of the Board of Trade; and in *Re Hagelberg Aktiengesellschaft* (1917, 2 Ch. 503) it seems to have been assumed that such was the effect of the sub-section. YOUNGER, J., there referred without dissent to the contention that it prevented a creditor, without the leave of the Board of Trade, from asserting his rights against the assets of the company. And this view has, we believe, in practice prevented creditors taking steps to enforce their rights. That, however, was not the point before the Court, and the same learned judge has now considered it, and has arrived at the conclusion that the prohibition against proceedings requires to be read with a qualification. The words "steps for the enforcement of the rights of any creditor" are, indeed, quite general, and no one in the absence of judicial restriction of them would care to say that they did not cover the commencing of an action. But some colour for reading them in a restricted sense is given by the decisions in *Re Farnol, Eades, Irvine, & Co.* (1915, 1 Ch. 22), where WARRINGTON, J., held that the prohibition in the Courts (Emergency Powers) Act, 1914, against foreclosing without leave extended only to final foreclosure, and did not prevent the bringing of a foreclosure action—now overruled by the Courts (Emergency Powers) (No. 2) Act, 1916—and in *Ness v. O'Neil* (1916, 1 K. B. 706), where it was held by the Court of Appeal that leave is not required to enable a landlord to bring an action for recovery of possession for non-payment of rent, though leave is required before judgment in the action can be enforced by a writ of possession.

Guided by these decisions, YOUNGER, J., in the present case looked to the prior particular words in the sub-section, which forbid bankruptcy petitions, sequestration proceedings, and winding-up petitions without the consent of the Board of Trade. These are all proceedings of a special nature, and in the case of bankruptcy and winding-up they effect a change in the legal status of the debtor. Moreover, they all assume that there is a claim not open to dispute. The subsequent words—"steps for the enforcement of the rights of any creditors"—the learned judge also described as special, and considered that they contemplated actual enforcement by execution or otherwise, and not the bringing of the action by which the right is determined. There was, he pointed out, no mention of the commencement or prosecution of an action, and doubtless it would have been natural to mention these preliminary steps if the Legislature had intended to forbid them. But, on the other hand, it is a still clearer line of argument to point out that the words "steps for the enforcement of the rights" were so general as obviously—if taken alone—to include the commencement of proceedings, and there is nothing in the previous words referring to bankruptcy, sequestration and winding-up which necessarily cuts them down. The analogy of *Re Farnol, Eades, Irvine, & Co.* does not seem to hold, for it cannot be doubted that if the Courts (Emergency Powers) Act, 1914, had

required leave for "steps to enforce foreclosure," this would have covered the issue of a writ. As we have said, no one, probably, would have guessed beforehand that the expression "steps for the enforcement of the rights," &c., was otherwise than general and included the commencement of an action, and the decision of the learned judge, though doubtless it makes the administration of the statute reasonable, seems open to considerable doubt as a matter of construction. It appears that the plaintiff's claim has been settled, and hence there is no chance of an appeal.

The learned judge prefaced his remarks on the administration of the Acts with the following statement, which we take from the *Times* report:—

The misconceptions, shortly stated, are, first, that because of undue susceptibilities for enemy interests, there is, in the Trading with the Enemy administration, hesitation, or, at least, delay, in paying the debts of British creditors out of the vested property of their enemy debtors; and, secondly, that in the winding-up of enemy businesses there is a disposition on the part of controllers to resist British claims on those businesses in a way which imports undue consideration for their enemy owners.

In ordinary circumstances I should not consider it any part of my judicial duty to seek to remove any such misconceptions, however widespread, except to the extent necessary for the decision of any particular case in which their existence was manifested. No one recognizes more fully than I that the only counsel of prudence for a Judge to adopt is to confine himself strictly to the determination of the case in hand, and to avoid all superfluous discussion of topics which do not affect the result. I am the first, therefore, to recognize that the adoption of any other course in the present case flies that course open to legitimate and, possibly, well-founded criticism. I am nevertheless constrained, as the Judge to whom the exercise of the jurisdiction of the Court in England under these Acts has been committed, and at the instance of counsel of great experience in these matters, Mr. AUSTEN-CARTMELL and Mr. GALBRAITH, to depart for once from this rule of prudence, and to say something with regard to these misconceptions to which I have referred. I do so because I am satisfied that they cannot survive a just appreciation of the purpose of the statutes and of the responsibilities of the Controllers, because I feel that their dissemination is injurious to the preservation of that national unity which, in these days of stress and strain, it is so necessary to maintain unimpaired, and because an opportunity for explaining publicly the principles upon which the administration of the Acts proceeds so rarely occurs that misconception with regard to them, if it once gains currency, quickly becomes epidemic.

It is sufficiently interesting to place on record this departure from ordinary judicial practice without offering any comment on it, and indeed we have no desire to criticize action taken by such a Judge of Sir ROBERT YOUNGER's reputation, and under such circumstances.

With regard to the current notion that there is at present hesitation in paying creditors out of enemy property vested in the Custodian, YOUNGER, J., admitted that this was so, and he accepted full responsibility for it, though he denied that the adoption of the practice was in any way attributable to undue susceptibility to enemy interests. The Trading with the Enemy Amendment Acts are not, he pointed out, primarily at least, Acts for the benefit of creditors at all. They are, as the preamble to that of 1914 shews, intended to prevent payment to persons in enemy countries, and to preserve enemy property here till the conclusion of peace: see *Re Fried Krupp Aktiengesellschaft* (1916, 2 Ch., p. 198). Hence the first object in the administration of the Acts is to secure that enemy property here shall be vested in the Custodian, and payment, even of debts, is not immediately authorized, save in cases where postponement of the claims of a creditor would involve exceptional hardship to himself. In every such case, says YOUNGER, J., provision, where practicable, is made for the immediate satisfaction of these claims.

As regards the treatment by controllers of claims by British creditors, the statement of the learned judge shews that this is quite correct. The claims are considered and tested exactly as in any other case, and no difference is made because they may be claims against an enemy. This is so obvious that it requires no comment. The fact is that any criticism of the present system as regards enemy businesses in this country should be directed at the statutes, and not at the administration of them. Apart from the statutes, the businesses would be carried on in the ordinary way under the protection which

the law allows to enemy aliens resident here. This is for the benefit of the creditors, who in the ordinary course of business get paid, and of the workpeople and others whom the businesses employ, to say nothing of the convenience of customers and the general encouragement of trade. We need not seek to discover the influences which have upset this arrangement—founded on modern amelioration of the law affecting enemies—and led to the winding-up of enemy businesses. It is a plausible opinion—and the present case supports it—that the system of the Acts is a mistake, and that it would have been better for British creditors if they had never been passed. But that we need not pursue. The point is that the Acts do not upset the law altogether, and effect or authorize any confiscation of enemy property. As the learned judge says, the object is to conserve this property till the peace. The only criticism we have to offer is that there seems to be nothing in this primary object which need conflict with the immediate payment out of property vested in the Custodian of debts clearly established and presently due, which, apart from the Acts, would be paid in the ordinary course of business.

Parliamentary Grants.*

II.

IN the section of his book describing the nature of grants Colonel DURELL explains the distinction between Consolidated Fund charges, which are not subject to review each year, and the expenditure which forms the subject of the annual estimates. The fact of charges not being brought automatically under review withdraws them, of course, in a measure from the notice of Parliament, "and there is a disinclination consequently to make such permanent charges in any cases which could be provided for without detriment by an annual vote." In some cases—for instance, the salaries of the Judges—the expense is charged directly on the Consolidated Fund, in order to secure their independence and prevent the possibility of any undue influence being brought to bear upon them. The House of Commons is content with the exercise of its control in the first instance, when it makes the grant and defines the conditions under which it is to be charged. All that it requires afterwards is to be informed by the annual accounts that the money granted has been properly applied. But charges of this nature have to be included by the Chancellor of the Exchequer in his annual statement, though no vote is required. "They constitute definite liabilities which must be met annually until revoked by Parliament."

The remainder of the expenditure is the subject of the annual estimates, upon which the Budget is founded, and the supreme control of the House of Commons is most in evidence in the granting of the supplies necessary to meet the proposed expenditure. The estimates are presented in three main divisions—the Army, the Navy, and the Civil Services, including the revenue departments. But while each of the two former constitute what is practically a single service, for which a single accounting officer is responsible, the third comprises the estimates of various services dealt with by various accounting officers, and having no necessary connection with each other. Beside the revenue departments, the Civil Services include seven classes, the most recent being that which comprises old-age pensions, labour exchanges, and insurance. But the regular estimates and the grants founded on them still leave occasion for supplementary estimates and excess votes, the former being used to make good deficiencies which are discovered in the course of the accounting year, the latter to make good deficiencies which are not discovered till later. Naturally, excess votes are not regarded with favour; indeed, they imply that there has been irregularity of expenditure; and the proper course is to meet any error that experience has shewn in an original estimate by a supplementary estimate. "The number of excess votes required," says Colonel DURELL, "has very largely decreased within the last twenty or thirty years owing to the greater feeling of responsibility in the matter felt by departments, whereby expenditure is more carefully watched, and either kept within the provision or so closely followed that a supplementary estimate can be prevented if found necessary." This is the result of the Treasury having established as "a canon of the public service" that to necessitate an excess vote is a financial offence.

* The Principles and Practice of the System of Control over Parliamentary Grants. By Col. A. J. V. Durell, C.B., Chief Paymaster, War Office. With a Foreword by Sir Charles Harris, K.C.B., Assistant Financial Secretary, War Office. Glouces Publishing Co., Ltd., Portsmouth. John Hogg, London.

The section dealing with votes of credit is of special interest at a time when this has become the common mode of obtaining money to meet the national requirements. The term, Colonel DURELL says, implies that the votes "constitute grants for services for which the Crown requires a credit, but which are of such an indefinite nature that the details cannot be estimated for in advance, as in the case of an outbreak of, or during the continuance of, war." A vote of credit has to be distinguished from a vote on account. A vote on account is granted early in the financial year in order to provide funds to carry on the services; but it is merely a temporary expedient, and is subject to the eventual detailed appropriation made when the normal vote itself is granted. Thus the House of Commons retains full control as to the ultimate appropriation of the money. A vote of credit, on the other hand, "is a final vote so far as the House of Commons is concerned, and no further detailed appropriation is made than is specified in the general terms of the vote." Votes on account and votes of credit are, indeed, entirely distinct; and the question when extraordinary expenditure requires to be incurred is whether it can be met by the ordinary method of supplementary estimates, or whether exceptional recourse must be had to a vote of credit. "If," says Colonel DURELL, "a sudden demand arises during the course of the year which cannot be met by the normal Parliamentary grant, further provision must be made by the presentation either of a supplementary estimate or the demand for a vote of credit. If the demand is in connection with services which, owing to their magnitude or indefiniteness, cannot be estimated for in detail, or of which, on grounds of military expediency, it is inadvisable to publish details, a vote of credit may be justified." Up to 1885 war conditions were usually the occasion for a vote of credit. But a demand for a vote of credit gives no particulars as to details of expenditure, and it is therefore presented in a form which precludes any discussion of details. In fact, it eliminates the possibility of financial control by the House of Commons. In 1880 the relative advantages of votes of credit and supplementary estimates were considered by the Public Accounts Committee, and the opinion was expressed that a supplementary estimate should be presented whenever possible, "on the ground that, when such an estimate is taken in sub-heads, Parliament has in the first instance fuller information, and the Treasury has greater control over the department while the service is being carried on, as no variation can be made between those heads without Treasury sanction."

In accordance with this view the South African War of 1899-1902 was financed throughout by ordinary and supplementary estimates, and proved the practical possibility of such a system for even a war of some magnitude. But the system was not equal to a war such as the present, and it was decided at the beginning to finance it entirely by votes of credit. "We cannot," said the Financial Secretary to the Treasury, "estimate what the cost of the war will be, and if we could it would not be a wise thing to announce it, because any detailed estimate, shewing what we are doing or intending to do, would give information to our enemies as to numbers, organisation, training and equipment, which it is most undesirable they should know."

The result of this decision, and of the extraordinary expenditure which the war has caused, is that the fifth vote of credit for the present year has been taken this week. The following is a list of these votes:—

12th February	£350,000,000
9th May	500,000,000
27th July	650,000,000
30th October	400,000,000
12th December	550,000,000
	£2,450,000,000

The progressive rise from year to year (we take the figures from the *Times* of Wednesday) is shown by the following table:—

1914-15 (eight months)	£362,000,000
1915-16	1,420,000,000
1916-17	2,010,000,000
1917-18 (to date)	2,450,000,000
Total	£6,242,000,000

But, while there are no preliminary estimates to serve as the basis for these grants, the expenditure of the money has to be properly accounted for. Parliament "trusts to accountancy rather than to estimates for securing proper financial control." And Colonel DURELL adds: "The expenditure must follow normal lines and regulations, subject to military exigencies, and the audit is carried out on the same lines, whether the grants are made in the form of votes of credit or on estimates." It has even been suggested

that the financing of the present war by votes of credit will have little practical effect in reducing control. The suggestion, however, is hardly compatible with the current feeling that Parliamentary control requires to be strengthened, a feeling which led to the appointment of the recent Select Committee on National Expenditure.

Many other topics of great interest are dealt with by Colonel DURELL—such, for instance, as the real nature, under present conditions, of Parliamentary control over finance. It is becoming generally recognised that the power of the executive is increasing at the expense of Parliament, and this tendency has been emphasised in the course of the present war. And there is much both of practical and technical importance in the chapters dealing with the Parliamentary Standing Committees (the Public Accounts Committee and the Estimates Committee); with the Comptroller and Auditor General, who is required by the Exchequer and Audit Departments Act, 1866, to report both as to issues from the Consolidated Fund and on all appropriation accounts; with the Treasury, and the control which it exercises; and, lastly, with the Accounting Department. But space forbids our going further into the subject-matter of the book. We may point out, however, that practical considerations have led to an infringement of the principle of the Exchequer and Audit Departments Acts, 1866, according to which all revenues should go into the Consolidated Fund. This is not convenient in the case of some departments which are more or less self-supporting, and they are allowed to retain their receipts and apply them for expenditure as appropriations in aid of the direct Parliamentary grants. This system, after being inquired into by the Public Accounts Committee, was legalised by the Public Accounts and Charges Act, 1891. The book is well and clearly written, and gives a very complete and practical view of our system of national accounts.

Correspondence.

Juvenile Crime and Birching.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

SIR,—I think most people who have any acquaintance with the subject will agree with the view expressed in the letter you publish from the officials of the State Children's Association that the prison system is never reformatory; but I venture entirely to differ from the opinion of the American judge, which you quote in your remarks on that letter, that birching is not reformatory.

My knowledge of the subject was gained by observing the results of a practice we adopted as magistrates of a provincial borough, and which was suggested to us by the Recorder of that borough, who set us an example by his mode of dealing with a juvenile delinquent at the borough quarter sessions.

There are many occasions in which the result of allowing juvenile crime to go unpunished is merely to encourage the boy to repeat the offence, and to boast of the result of his experience before the magistrates. To send him to prison, however, would, we felt, be no punishment. To a certain class of boys a term of imprisonment is something to be proud of, and the boy comes out of gaol regarded as a kind of hero by his fellows.

We could not, of course, order a boy of this class to be birched, but we sent for his parents and told them we should be bound to send the boy to gaol unless we were satisfied that he had been properly birched. If he were so dealt with we would inflict no further punishment, but we must be satisfied that a real punishment had been inflicted.

The result almost invariably was that the father elected that the boy should be birched, and the boy and his father adjourned to the police-station, where the father requested the constable, as his deputy and in his presence, to administer the whipping—four, six, or eight strokes with a birch, according to the age of the boy and the nature of the offence.

This course was not adopted in the case of first or trivial offences, but in cases of shop-lifting or bad assaults, often persevered in after the first offence that had been detected had been condoned, and the results were excellent. I never recollect a boy who had been properly birched appearing before the magistrates again, whereas boys who had either been discharged with a caution or sent to gaol very often had soon to be dealt with again.

I recollect mentioning our practice to a nobleman who had been a member of one of Lord Salisbury's Cabinets, and he told me that it had been in contemplation at one time to introduce a Bill which, among other provisions, would have enabled magistrates to inflict corporal punishment of a mild character in cases such

as I have referred to, but that the idea was abandoned because the Ministry learnt that the classes known as the working men would resent any such legislation.

The fact, Sir, is that the namby-pamby sentimentalism of the present day is responsible for a great deal of the crime and mischief which we deplore. Young scoundrels must not be punished, and if older criminals are to be sent to gaol the prison must be made so comfortable that some vagabonds choose them for winter quarters. I will only trespass on your space to give one illustration. One day (some years ago) in October a man came before our Bench having stolen a pair of boots. He had taken them from a shop, and got away undetected. So he put them on and went to the police-station, remarking when he got there, "Nice pair of boots!" "How did you get them?" "Stole them, of course. I will shew you where." He took a policeman to the shop, where the boots were identified. We sent him to prison for two months with hard labour, and as he was taken to prison he remarked to the constable, "I wish the blokes had made it four months. I shall have to steal another pair of boots to get over the winter!" I could tell similar tales, but this is an illustration of the results of our refusal to make the punishment of crime a deterrent.

A BOROUGH J.P.

We are glad to have this letter from a very competent authority to balance the opinion we quoted. But the subject remains a difficult one.—ED., S.J.

Annuities and Income Tax.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—Apropos of your observations on the above, it occurs to us to point out that the effect of giving an annuity free of income tax may be to give an annuity to the Government of the amount of the tax.

Some years ago we acted for the trustees of the estate of a lady who bequeathed several annuities "free of income tax (if any)," and the total income of each annuitant was within the exemption limit. The trustees deducted the tax, intimating to the annuitants that they should apply for its return; but on their making such application it was refused, the authorities contending that the trustees ought not to have deducted it, and that the words "if any" simply meant, if any income tax existed. Then the trustees paid the annuitants in full, and themselves made application for the return of the tax, but this was also refused; and the result was that the tenant for life of the residuary estate was mulcted in the amount of the tax for the benefit of the Government. As this seemed inequitable, the trustees applied to the Court for directions, but the Judge required the Inland Revenue authorities to be made parties to the proceedings (offering, however, that the trustees should in any case be indemnified out of the estate). The authorities, however, declined to be bound by the decision of a judge of first instance, and the application was abandoned, as the trustees felt they ought not to embark in what might mean a prolonged and costly litigation.

The moral appears to be that, in giving an annuity free of income tax, it would be well to add "if, and to the extent to which, the annuitant shall be liable to pay same," or some such words.

TRUSTEES' SOLICITORS.

The Increase of Rent, &c., Act, and Recovery of Possession.

[To the Editor of the Solicitors' Journal and Weekly Reporter.]

Sir,—The answer to "Trustee's" question in his letter to you is clearly "Yes, unless the property is one to which the Increase of Rent and Mortgage Interest (War Restrictions) Act, 1915, applies." (See the notes on pp. 1330 and 1356 of the Annual Practice, 1918.)

My practical experience is that these notes are correct.

SADDLER.

In the House of Commons on the 7th inst. Mr. Anderson asked the representative of the Minister of Munitions whether it was intended to introduce legislation dealing with matters left over at the time of the passing of the last amending Act; and whether definite legal form would be given to official pledges regarding the restoration of trade union rules and customs. Mr. Kellaway: I have recently discussed this question with the Trades Union Advisory Committee. The view of that body was that it was undesirable to proceed with new legislation until such time as fuller experience had been gained of the working of the last Amending Act. My right hon. friend has therefore decided to introduce a new Bill early in the new year. It will deal with matters left over from the last amending Act. I cannot at the moment say what action will be taken in regard to the second part of my hon. friend's question, but he may rest assured that very careful consideration will be given to it in consultation with the Minister of Reconstruction.

CASES OF THE WEEK.

House of Lords.

CORNELIUS v. PHILLIPS. 30th October; 1st and 20th November.

MONEY-LENDER—CARRYING ON BUSINESS AT OTHER THAN REGISTERED ADDRESS—ISOLATED TRANSACTION—PROMISSORY NOTE—BONA-FIDE HOLDER FOR VALUE—AVOIDANCE OF TRANSACTION—MONEY-LENDERS ACT, 1900 (63 & 64 VICT. c. 51), s. 2—MONEY-LENDERS ACT, 1911 (1 & 2 GEO. 5, c. 38), s. 1 (1).

A money-lender entered into a money-lending transaction in a room at an hotel, and there a cheque and two promissory notes were signed. The money-lender indorsed one of the promissory notes to a bona-fide holder for value without notice, and the latter sued the defendant, who paid the note and claimed indemnity from the money-lender under section 1, sub-section 1, of the Money-lenders Act, 1911, as having been prejudiced by virtue of this enactment upon the ground that the transaction was void under section 2, sub-section 1 (b), of the Money-lenders Act, 1900, as the money-lender in entering into it was carrying on business elsewhere than at his registered address, and, but for the Act of 1911, the defendant would have had a defence to the plaintiff's claim.

Held, that although the transaction was an isolated one, it was a contravention of the prohibition in section 2, sub-section 1 (b), of the Act of 1900, and being so rendered void, the defendant was entitled to an indemnity.

Decision of Court of Appeal (Phillimore, L.J., dissenting), reported sub nom. *Finegold v. Cornelius*.—Phillips, third party (61 SOLICITORS' JOURNAL, 117; 1916, 2 K. B. 719) reversed.

Appeal from a decision of the majority of the Court of Appeal which reversed a judgment of Ridley, J., at the trial at the Liverpool Assizes. THE HOUSE, having taken time, delivered judgment allowing the appeal.

LORD FINLAY, C., in stating the facts, said the respondent, Mr. Isadore Phillips, was a money-lender, his registered address being 33, Crown-street, Liverpool. The appellant, Mr. Norman S. Cornelius, was said to be a young man holding a commission in the Royal Garrison Artillery. He had been asked by a friend named Sheldermine to assist him in raising money. The two went out for a walk together, and Sheldermine took the appellant to the Blundell Arms Hotel, Formby, where they found the respondent, who was quite unknown to the appellant. The respondent produced two promissory notes, each for £300, one in favour of the respondent and the other in favour of the appellant, which were then and there signed, the former by the appellant and the latter by Sheldermine. The respondent then drew a cheque for £200 to the appellant's order, and it was indorsed by him and handed over to Sheldermine, who received payment. The effect of that transaction was that Sheldermine got £200, while the appellant became indebted on his promissory note to the respondent for £300, in respect of which liability the appellant held Sheldermine's promissory note for the same amount. The respondent transferred the appellant's promissory note on to Finegold, and he, in the capacity of bona fide holder for value without notice, sued the appellant. It was common ground that Finegold was entitled to recover under the provisions of section 1 of the Money-lenders Act, 1911, but as that later Act gave Cornelius a right of recourse against Phillips, the latter was made party to the action under a notice claiming indemnity. Finegold signed judgment against Cornelius for £300 with interest and costs, and Cornelius brought an action against Finegold claiming indemnity against Phillips as third party. Judgment went in favour of Finegold, and Cornelius got judgment against Phillips for indemnity, and Finegold dropped out of the matter. Now, it was provided by section 2, sub-section 1 (b) of the Money-lenders Act, 1900, that "a money-lender shall carry on the money-lending business in his registered name, and in no other name and under no other description and at his registered address or addresses, and at no other address." If, therefore, the transaction at the Blundell Arms was a money-lending transaction within the mischief of the Act, Cornelius was entitled to recover against Phillips, who had contravened the Act. The Court of Appeal, while all agreeing that the transaction amounted to a carrying on of the business, differed in opinion as to whether an isolated transaction was rendered void by reason of the money having passed at the place other than the money-lender's registered address. That was the view taken by Swinfen Eady and Bankes, L.J.J., while Phillimore, L.J., dissenting, held that the provision in section 2 (1) (b) of the earlier Act applied and rendered the transaction void. The appeal was against the decision of the majority. His lordship having referred to *Kirkwood v. Gadd* (1910 A. C. 422), and *Whiteman v. Sadler* (1910 A. C. 514), said the principle to be applied was perfectly plain, and he saw no reason why the prohibition should not apply to a single transaction as it certainly did to a series. He concurred in the view taken by Phillimore, L.J., and accordingly moved that the appeal should be allowed and the judgment of Ridley, J., restored, the appellant to have his costs there and in the Court of Appeal.

VISCOUNT HALDANE, LORDS DUNEDIN, ATKINSON and PARMOOR read judgments to the like effect.—COUNSEL, for the appellant, Greer, K.C., and Clement Davies; for the respondent, Leslie Scott, K.C., Rigby Swift, K.C., and Greaves Lord. SOLICITORS, Pritchard, Englefield & Co., for Simpson, North, Horley & Co., Liverpool; Ford, Lloyd, Bartlett & Michelmores, for Barrell & Co., Liverpool.

[Reported by ERASME RAID, Barrister-at-Law.]

Court of Appeal.

CHEATER v. CATOR. No. 2. 30th November.

LANDLORD AND TENANT—POISONING OF ANIMALS BY OVERHANGING YEW TREES—DANGEROUS TO CATTLE AT DATE OF LEASE—LESSOR'S DUTY TO LESSEE.

The plaintiff took land from the defendant on a yearly tenancy in 1914. In 1915 a mare belonging to the plaintiff was poisoned by eating from yew trees overhanging into the land demised from the land in the occupation of the defendant. In an action to recover the value of the mare the county court judge, upon the authority of *Erskine v. Adeane* (1873, 3 Ch. 756, 21 W. R. 802), gave judgment for the defendant, and the Divisional Court differing in opinion, the plaintiff's appeal thereto was dismissed.

Held, that the yews having overgrown the demised land at the time of the lease, in the absence of evidence by the plaintiff to the contrary, it must be taken that the condition of the yew trees was substantially the same as at the date of the commencement of the tenancy, and therefore the judgment of Mellish, L.J., in *Erskine v. Adeane* applied, and the defendant was not liable.

Appeal from a judgment of a Divisional Court (Lord Coleridge and Rowlatt, JJ.) in an appeal by the plaintiff from the judgment of the learned judge of the Cirencester County Court (reported 61 SOLICITORS' JOURNAL, 547; 1917, 2 K. B. 516). The plaintiff sued the defendant for negligence in allowing the branches of yew trees to overhang the fence which divided his land from that of the defendant, who was his landlord, and for omitting to repair the fence, whereby a mare in foal turned out on the plaintiff's land had been able to eat from the yew trees, and had as a result died from poisoning. The plaintiff stated in his evidence that he did not know that yew trees were poisonous, that he did not know the yew trees were there when he took the farm, and that if he had known they were overhanging, he should have asked to have them cut back, because it would have been trespassing. The defendant called no evidence. The county court judge found, as facts, that the boughs of the yew trees growing on the defendant's land overhung the demised premises, and that the plaintiff's mare died as the result of eating from the overhanging boughs, and he gave judgment for the defendant. In the Divisional Court the opinion was divided. Lord Coleridge, J., held that as the yews had grown within reach of animals in the demised land since the lease was granted, the defendant was liable; while Rowlatt, J., held that, the yews having already overgrown the demised land at the time of the lease, the tenant took his chance, and the defendant was not liable.

PICKFORD, L.J., said the plaintiff sued to recover the £90, the value of a mare that had died from eating the leaves of yew trees that grew upon the defendant's land. In this Court the case had been argued for the plaintiff on the broad ground that whether or not the condition of the yew trees was substantially the same at the time of the demise as it was at the time of the accident, still the defendant was liable because of some duty he owed the plaintiff to see that the tree was so protected or cut back as to render it harmless to animals put out to graze in the adjoining field. He did not accept that contention. *Erskine v. Adeane* (supra) was a decision directly against it. In his judgment in that case Mellish, L.J., said: "It is clear that this claim, so far as it goes to negligence in keeping up the fences or negligence in allowing the cuttings from the yew trees to be placed where the cattle could get at them, or to negligence in allowing the branches of the yew trees to grow over the hurdles, would, if it were maintainable at all, be by personal action. I may say, however, that in my opinion, as far as regards the yew growing over the hurdles, no such claim could be sustained at all. With respect to what the Master of the Rolls seems to have rested his judgment upon—namely, that there was a warranty that no noxious trees should grow on the demised premises—I have never heard of any such warranty. The law of this country is that a tenant, when he takes a farm, must look and judge for himself what the state of the farm is. Just as in the case of a purchaser of a business the rule caveat emptor applies, so in the case of taking the lease of property the rule is caveat lessee; he must take the property as he finds it." That was not a dictum, but a direct statement of the law. In the present case the tenant had failed to show that there was any substantial alteration in the condition of the yew trees between the date of the demise and the date of the accident. Therefore the judgment in *Erskine's* case was a direct authority, and the defendant was entitled to judgment.

BANKES, L.J., and SARGANT, J., gave judgment to the like effect.—COUNSEL, for the appellant, Vachell, K.C., and A. F. Clements; for the respondent, J. B. Matthews, K.C., and Rayner Goddard. SOLICITORS, Helder, Roberts, & Co., for Frank Treasure, Gloucester; Peacock & Goddard, for Sewell & Rawlins, Cirencester.

[Reported by ERKINS REID, Barrister-at-Law.]

High Court—Chancery Division.

Re KNIGHT'S SETTLED ESTATES. Neville, I. 15th November.

SETTLED LAND—JOINTURE CHARGED BY THE SETTLEMENT—SALE OF PART OF SETTLED PROPERTY—POWER OF TENANT FOR LIFE TO TRANSFER THE JOINTURE TO UNSOLD PORTIONS—SETTLED LAND ACT, 1882 (45 & 46 VICT., c. 38), ss. 5 AND 20.

There is nothing in the language of section 5 of the Settled Land Act,

1882 (which deals with the transfer of incumbrances on settled land sold), to limit the beneficial operation of that section to an incumbrance having priority over a settlement under which a sale is made; and the section accordingly applies to an incumbrance which is overreached by the sale, and which attaches to the proceeds of sale.

The views of the text-book writers, as expressed in Wolstenholme's Conveyancing and Settled Land Acts, at p. 383 of the 10th Edition, and Hood and Challis' Settled Land Acts, 6th Edition, at p. 214, are erroneous.

This was a summons to determine the effect of section 5 of the Settled Land Act, 1882, having regard to the opinions of the text writers. In 1876 the testator devised and appointed all his estates in the county of Southampton, which included a certain farm, upon the trusts and for the purposes thereafter declared, and after charging a jointure of £500 a year upon the said farm for F. Knight, the wife of his son, M. Knight, to commence on the death of M. Knight, and after limiting a term of 200 years for better securing the same, directed that after his death the said farm, subject as aforesaid, and all other his said estates, subject as to another part thereof to a term of 600 years, created for certain purposes, should go to his son, M. Knight, for life, with remainder to every son of M. Knight successively in tail male (which limitations never took effect), with remainder to C. Knight for life, with remainder to any son of C. Knight successively in tail male, with remainders over. The testator died in 1879. C. Knight died in 1912. M. Knight died in 1914, and in the events which happened L. Knight, a son of C. Knight, became the tenant-for-life in possession of the settled estates, subject as to the said farm to the jointure rent charge of £500 a year for F. Knight during her life and the term of 200 years for securing the same. L. Knight proposed to sell the said farm, and to apply the proceeds of such sale in discharge of the estate duty payable on M. Knight's death in respect of the whole of the settled estates, and for that purpose to transfer under section 5 of the Settled Land Act, 1882, F. Knight's jointure, with her consent, to other parts of the settled estate. The section is as follows:—"Where on a sale, exchange or partition there is an incumbrance affecting land sold or given in exchange or on partition, the tenant for life, with the consent of the incumbrancer, may charge that incumbrance on any other part of the settled land, whether already charged therewith or not, in exoneration of the part sold or so given, and by conveyance of the fee simple or other estate or interest the subject of the settlement, or by creation of a term of years in the settled land, or otherwise make provision accordingly." The text writers seemed to say that the word "incumbrance" in the section meant only incumbrances prior to the settlement under which a sale was made, and did not apply to incumbrances created by or in exercise of any power in the settlement, and accordingly this summons was taken out to determine the point. The remarks of the text-book writers on the subject are to be found in Wolstenholme's Conveyancing and Settled Land Acts, 9th edition, at p. 343, and 10th edition, at p. 383, and in Hood and Challis' Settled Land Acts, 6th edition, at p. 214.

NEVILLE, J., after stating the facts, said: The views of the text writers on section 5 are erroneous. There is nothing in the language of the section to limit its beneficial operation to an incumbrance having priority over the settlement under which a sale is made, and in my opinion the section, on its true construction, applies also to an incumbrance which is overreached on a sale and which attaches to the proceeds of sale. It is obvious that it might be most convenient if such a charge could, with the consent of the incumbrancer, be transferred from the sale moneys to other parts of the settled estates.—COUNSEL, Henry Johnston; F. E. Farrer; Percy Wheeler. SOLICITORS, Andrew, Purves, Wood & Co.; Evans, Wadham & Co.

[Reported by L. M. MAY, Barrister-at-Law.]

Re MARSH. RHYS v. NEEDHAM. Sargant, J. 5th December.

WILL—CONSTRUCTION—SUM TO BRING IN UP TO £100 A YEAR—BASIS OF INVESTMENT—WAR LOAN OR CONSOLS.

The Court can exercise a discretion as to what Government securities "a sum to bring in up to £100 a year" should be invested in, and is not tied down to investing that sum in Consols, or making a calculation on the basis of an investment in Consols.

Prendergast v. Prendergast (1850, 3 H. L. C. 195) must now be read in the new circumstances caused by the diversity of Government securities.

In the present case an investment in War Loan was sanctioned.

Re Hollins, Hollins v. Hollins (62 SOLICITORS' JOURNAL, 87), applied.

By her will, made in 1915, E. A. Marsh gave a sum to bring in 10s. a week for a certain named person during her lifetime, and "a sum to bring in up to £100 per year to Lydia Johnson Needham," and after disposing of certain jewellery the testator gave her residue to charities, and appointed executors. After her death in 1916 administration with the will annexed was granted to the plaintiffs, and they took out this originating summons to decide (inter alia) the question whether L. J. Needham was entitled to be paid such a capital sum as would at the time of payment thereof be sufficient, if invested in Government securities, to provide an annual income of £100. Counsel for the residuary legatees referred to the case of *Re Hollins, Deceased*; *Hollins v. Hollins* (supra), which had been recently decided by Astbury, J., and under which he contended that the calculation of the capital sum to purchase the annuity should be on the basis of an investment in War Loan, and not on the basis of an investment in Consols. Counsel for the annuitant contended that, having regard to the case of *Prender-*

gast v. Lushington, (5 Hare, 171) and *Prendergast v. Prendergast* (3 H. L. C. 195), the calculation of the capital sum to which she was entitled should be based on what was required to buy Consols to bring in £100 a year.

SARGANT, J., after stating the facts, said:—I do not think that this case differs from the case of *Re Hollins* (*ubi supra*), decided the other day by my learned brother Astbury. Miss Needham is not only entitled to an annuity, but to a capital sum sufficient to bring in its amount. The question is on what basis that capital sum is to be calculated. The legatee has contended that it is to be based on what is required to buy in Consols sufficient to produce £100 a year. The cases cited as to annuities do not apply. Here the amount to be provided is to be ascertained at a particular date—namely, one year after the death of the testatrix. The executors are entitled to select War Loan as the security to be provided for the £100 a year. That is desirable, having regard to the fact that it is now below par and to the amount of already accrued dividend on it. The suggestion that Consols should be provided (*Prendergast v. Prendergast* and *Prendergast v. Lushington*, *ubi supra*) seems to be an attempt to get more for the legatee than she is entitled to, not merely capital sufficient to provide the £100 a year, but something more, having regard to the time when Consols would have to be paid off, and would be of greater value than the present price of 55 or thereabouts. My learned brother Astbury's decision in *Re Hollins* is founded on good sense, and I will follow it. It must accordingly be declared that Miss Needham is entitled to be paid such a capital sum as would have been sufficient to purchase at the end of one year from the death of the testatrix at the middle price of that day £2,000 5 per cent. War Loan stock, and to interest from that date.—COUNSEL, J. M. Gover; F. Whinney; J. H. Stamp. SOLICITORS, Day & Son; Doyle, Devonshire & Co., for J. M. Shaw, Leek; Billingham, Wood & Pope.

[Reported by L. M. MAY, Barrister-at-Law.]

Re BARBER. GILBEY v. BARBER. Astbury, J. 15th November.

WILL—HOTCHPOT CLAUSE—DEBTS OWING BY LIFE TENANTS TO BE BROUGHT INTO HOTCHPOT—NO IMPLIED RELEASE OF THE DEBTS.

A hotchpot clause is a charging and not a discharging clause.

Re Young (1914, 1 Ch. 581) followed.

If a testator who gives his debtor a life interest in a settled share, with gift over to someone else, wishes to extinguish the debt he must do more than merely direct it to be brought into hotchpot and treated as part of the settled share. He must express an intention to extinguish it.

In *Limpus v. Arnold* (1884, 15 Q. B. D. 300) the debtor and legatee were the same person, hence the distinction from the present case.

This was a summons to determine whether a hotchpot clause in a will extinguished the personal liability for debts and merely directed that they should be treated as advances on account of the settled shares, or whether the personal liability was still subsisting. The will contained a trust for sale and to divide the proceeds into five equal shares, and to appropriate one share to each of the testator's one daughter, three brothers one one sister upon trust for the daughter absolutely, and for protected life interests for the brothers and sister, with remainders over to their children. The will continued as follows: "And I direct that in making such provision any money owing to me at the time of my decease by any of my said brothers shall be brought into hotchpot and treated as part of the share or shares appropriated in respect of such brother or brothers, and I also direct that any security or securities which I hold in respect of any such money so owing to me as aforesaid shall be deemed to be authorized investments hereunder and shall be allocated to the share or shares appropriated in respect of the brother or brothers from whom I hold such security or securities and held by my trustees" upon the trusts applicable thereunder to such shares respectively. "And I give my trustees the fullest power and authority in their sole and unfettered discretion to determine the amount due from any such brother and to be brought into hotchpot as hereinbefore directed." All five persons survived the testator. Each brother owed money to the testator, and two had given security. Treating the debts as assets, the settled share of which each brother was life tenant exceeded his debt. One of the brothers was, after the issue of the summons, adjudicated a bankrupt and his trustee was joined as a party claiming certain accumulations of income. Counsel for the brothers contended that the hotchpot clause extinguished their personal liability for their debts, and that the second part of it merely preserved the securities as charges for the benefit of the shares, and did not impose any personal liability on the brothers. They relied on *Limpus v. Arnold* (1884, 15 Q. B. D. 300), *Re Cosier* (1897, 1 Ch. 325), affirmed on different grounds under the name of *Wheeler v. Humphries* (1898, A. C. 506), and *Re Trollope* (1915, 1 Ch. 853); and they sought to distinguish *Re Young* (1914, 1 Ch. 581), where there was an evident intention to keep the debts alive, and *Re Warde* (1914, 111 L. T. 35), where on the construction the hotchpot clause was held not to apply to debts. Counsel for the children of the mother who had not borrowed contended that cases where the debtor and the legatee were the same person did not apply. This was a case where the debtor took only a life interest in a share settled on himself and non-debtors; in the latter case a hotchpot clause alone did not release the debt. He referred to Davidson's Precedents, 3rd ed., Vol. 4, p. 158; Key and Elphinstone's Precedents, 10th ed., Vol. 2, p. 893.

ASTBURY, J., after stating the facts, said: The question whether a hotchpot clause expressly referring to debts extinguishes those debts may admit of different answers in different cases. If there is an absolute

gift to the debtor whose debt is to be brought into hotchpot the debt is certainly extinguished if it is less than the gift. It is not necessary to discuss the question whether a debt exceeding the gift would be extinguished in such a case. In the present case the hotchpot clause expressly refers to debts, but it is applied to a share not given to the debtor absolutely, but settled on him for life with remainders over. Was the debt extinguished in such a case? There is no magic in the word "hotchpot," and the only question is whether there is sufficient in the will to extinguish the debts. Apart from authority I should have thought there was no extinguishment. The debts are to be brought into hotchpot, and treated as part of the settled shares. In other words the beneficiaries of a share are to take the risk of the debt being good or bad. The provision that securities held for a debt shall be authorized investments is wholly inconsistent with any intention to extinguish the debt in respect of which they are held. There are expressions in many authorities that a hotchpot clause expressly referring to debts operates as a gift and extinguishes the debts. But those cases are all cases of absolute gifts, and there is no case in which a hotchpot clause without more has been held to extinguish a debt owing by the life tenant of a settled share. The hotchpot clause is *prima facie* a charging and not a discharging clause: see *Re Young* (1914, 1 Ch. 581), *Re Warde* (1914, 111 L. T. 35). And if a testator giving a debtor a life interest in a settled share wishes to extinguish the debt he must do more than merely direct it to be brought into hotchpot and treated as part of the settled share. He must express an intention to extinguish it: see Davidson's Precedents, 3rd ed., Vol. 4, p. 158. In the present case there is no sufficient expression of any such intention, and consequently the debts are still subsisting.—COUNSEL, Hewitt, K.C., and Andrews-Urthwatt; Harman; Micklethorn, K.C., and Edward Beaumont (for John Beaumont, serving with His Majesty's Forces); Dighton Pollock; Austen-Cartmell; Hon. Frank Russell, K.C., and Bryan Farrer; Attwater. SOLICITORS, Baileys, Shaw, & Gillett; Kingsford, Dorman, & Co.; for Howlett & Whitehead, Maidstone; Wedlake, Letts, & Birds; Solicitor to the Board of Trade; Chester, Broome, & Griffiths.

[Reported by L. M. MAY, Barrister-at-Law.]

HARDY v. HARDY. Younger, J. 22nd November.

PARTNERSHIP—ACTION FOR DISSOLUTION—PARTNERSHIP NOT ADMITTED—MOTION BY DEFENDANT FOR RECEIVER.

The defendant in an action for dissolution of partnership, who does not admit the existence of the partnership, but claims to own the whole business, cannot move in the action for the appointment of a receiver.

Carter v. Fry (7 L. J. Rep. 786) and *Collison v. Warren* (84 L. J. Rep. 482) followed.

Sargant v. Reed (1 Ch. Div. 600) not applicable.

This was a preliminary objection to the hearing of a motion. The plaintiff had started proceedings for the dissolution of an alleged partnership. The defendant did not admit the partnership, but claimed to be the sole owner of the business. The defendant now moved the Court for the appointment of a receiver in the action, and the plaintiff forthwith took the preliminary objection that there was no jurisdiction to appoint a receiver in a partnership action where the partnership is not admitted, and that the defendant's remedy was either to counterclaim or to start a fresh action. Many cases were cited.

YOUNGER, J., after stating the facts, said: The objection is well founded. As no pleadings have been delivered, the defendant must commence a fresh action. The objection is only technical, and the evidence already filed in this action can be used on the hearing of a motion in the fresh action, and the costs of the present motion will be reserved.

COUNSEL, *Romer, K.C. and Haydon; St. John Clerke.* SOLICITORS, *Redpath, Marshall, & Holdsworth, for T. L. Payne, Sheffield; Hosking & Berkeley, for W. A. Lambert, Sheffield.*

[Reported by L. M. MAY, Barrister-at-Law.]

King's Bench Division.

ISAACS v. ARLIDGE. Div. Court. 15th November.

LANDLORD AND TENANT—AGREEMENT BY LANDLORD TO PAY RATES—NON-PAYMENT—DISTRESS—ILLEGALITY—LIABILITY OF LANDLORD—COURTS (EMERGENCY POWERS) ACT, 1914 (4 & 5 Geo. 5, c. 78), s. 1, SUBSECTION (1).

A landlord agreed with his tenant to pay the rates, but he objected to pay a portion of one rate, alleging that the amount was not owing. The local authority having distrained, the tenant sued the landlord for damages for the distress. The landlord denied liability on the ground that the distress was illegal under the Courts (Emergency Powers) Act, 1914. The county court judge held that the landlord must have contemplated that his non-payment of the rate would be followed by a distress on the tenant, and he was therefore liable whether the distress was or was not illegal. On appeal,

Held, that the decision of the county court judge was right.

Per Darling, J.: A notice equivalent to Form I. of the Act having been appended to the summons for distress, it is not a vital objection, that a summons has not been taken out under Form II.

Per Avory, J.: By rule 14 the proceedings or applications under the Act are within the Summary Jurisdiction Act, 1848, s. 1, and no objection is to be taken or allowed to summonses on the ground of variance.

Appeal from the Bloomsbury County Court. The plaintiff Isaacs claimed damages for breach of an agreement by the defendant to pay the rates on a house of which the plaintiff was tenant to the defendant, whereby a distress was levied upon the plaintiff's goods by the Borough Council of Shoreditch. The demand note for the rates was sent to the plaintiff, and he forwarded it to the defendant, who did not pay; and a summons was issued against both the plaintiff and the defendant by the Borough Council. Before the justices the defendant's collector objected that a sum of 8s. 7d. was not due, as it was payable by a previous tenant. The justices decided against this, and a distress warrant was issued, but not executed, the 8s. 7d. being carried over to another quarter. On the succeeding quarter defendant sent a cheque without including the 8s. 7d. left over, and a distress warrant was again issued and levied on the plaintiff's goods. The defendant being informed, he told the plaintiff that the rates had been paid, and contended that the distress was illegal. It was arranged ultimately, on the advice of the defendant's solicitor, that the plaintiff should pay what was demanded under protest, and he borrowed the money to enable him to pay out the distress, and deducted the amount from his rent. At the trial of the action the jury found that the 8s. 7d. was owing from the plaintiff. The defendant further contended that the requirements of the Courts (Emergency Powers) Act, 1914, had not been satisfied, and that on this ground the distress was unlawful, and the defendant was not liable in damages for the unlawful act of the Borough Council, the plaintiff having his remedy in damages against the Council for trespass. The county court judge held that the plaintiff was entitled to succeed whether the distress was or was not illegal on that ground. One of the questions which he left to the jury was as follows: "Must the defendant have reasonably at the time of the contract contemplated, owing to the pecuniary position of the plaintiff, as known to the defendant, that the non-payment of the rates by him might be followed by the issue of a warrant and distress?" The jury answered "Yes." The county court judge gave judgment for the plaintiff for £25. The defendant contended that the distress was illegal, as the Courts (Emergency Powers) Act, 1914, section 1, sub-section (1) (b) provides that no person shall levy any distress, etc. . . . for the purpose of enforcing the payment or recovery of any sum of money to which the sub-section applies, or in default of the payment or recovery of such sum, except after such application to such Court as may be provided for by rules or directions under that Act; and that as it was directed that the application under paragraph (b) must be by way of summons, and no summons was taken out, but merely a notice attached to the summons for the issue of a distress warrant, the Act was not complied with. The plaintiff contended first that a distress for rates was excepted from the operation of the Courts (Emergency Powers) Act by an Order in Council of 17th September, 1914, and if it was not, the case fell under sub-section (1) (a), and if so, the notice attached to the summons was admittedly sufficient. The Order in Council provides that sub-section (1) of section 1 shall not apply in the case of any proceedings for the levying of any fine, or for the enforcement of the payment of any sum due under a recognisance, or for the enforcement of any order for affiliation, or any order enforceable in the same manner as an order of affiliation. The notice attached to the summons was as follows: "Note: The Courts (Emergency Powers) Act, 1914: Take Notice, that on the occasion of the hearing of the summons herein for non-payment of the said rate it is intended to make without any further notice an application to the Court under the Courts (Emergency Powers) Act, 1914, for a warrant of distress and for the leave of the Court to proceed to execution thereof."

DARLING, J., thought the county court judge's decision was right. The question raised upon the Courts (Emergency Powers) Act, 1914, depends on Rules 6 and 7. The defendant contends that if the notice varies from Form II. of the schedule the proceedings are bad. Rule 7 does not say that the notice shall follow the form word for word, but only that the terms shall be similar. There is no substantial distinction between the words on the notice and the form. What the defendant says is that notice ought to be given by a summons, and headed: "In the matter of the Courts (Emergency Powers) Act, 1914." Having regard to Rule 7, I do not think that this is a vital objection. The appeal should be dismissed.

AVORY, J., agreed, but added that he based his judgment on Rule 14 of the Act, providing that the proceedings on any application should be conducted according to the ordinary practice of the Court, and this appeared to include the Summary Jurisdiction Act, 1848, section 1, under which it is provided that no objection is to be taken or allowed to any summons on the ground of variance. But the judgment of the county court judge was right on the ground that whether the distress was illegal or not the plaintiff was entitled to succeed.

SANKEY, J., agreed. Appeal dismissed.—COUNSEL, Powell, K.C., and Bell Hart, for appellant; G. W. H. Jones, for the respondent. SOLICITORS, Rubinstein & Nash; Bishop & Fenton Jones.

[Reported by G. H. KNOTT, Barrister-at-Law.]

UPJOHN v. HICHENS. SAME v. FORD. Roche, J.

30th October: 14th November.

LANDLORD AND TENANT—COVENANT BY LESSEE TO INSURE AGAINST FIRE—FIRE CAUSED BY AIRCRAFT—INSURANCE IN NAMED COMPANY—USUAL FORM OF POLICY—EXCEPTION OF WAR RISKS—FORFEITURE FOR NON-INSURANCE—CONSTRUCTION OF COVENANT.

A lessee covenanted to insure against loss or damage by fire with a specified insurance company. A fire policy was taken out in the named

company whereby loss or damage caused by foreign invasion was excepted. This was the only kind of fire policy that had ever been issued by the company. The lessor required the lessee to take out a policy covering loss or damage by aircraft.

Held, that taking out a policy in a named company, which is either its usual form of policy at the date of the lease or during the currency of the lease, is a performance of the covenant to insure.

Semble, that the better of the two alternatives is the taking out of a policy such as is usual during the currency of the lease.

Action tried by Roche, J., without a jury. The plaintiff was the lessor, and the defendants lessees under separate leases. The facts in each case were similar, and raised the same point. Premises at Willesden Green were demised by lease in 1905 for a term of 99 years. The defendant covenanted at his own expense to insure and keep insured the demised premises against loss or damage by fire, in the names of the lessor and lessee, in the Imperial Insurance Co., or in some other responsible office to be previously approved by the lessor, in the sum of £500, and to produce to the lessor on demand the policy of insurance, and the receipt for the current year's premium; and forthwith to lay out all moneys to be received by virtue of such insurance in substantially rebuilding, and repairing, and reinstating the buildings which should have been damaged or destroyed by fire, and, if the same should be insufficient, at his own expense to reinstate and repair the same, and at the expiration or sooner determination of the term to deliver up the premises in such good and substantial repair. There was also a proviso for re-entry by the lessor in case of a breach of the covenant. The Imperial Insurance Co. became incorporated in the Alliance Assurance Co., and the plaintiff, a solicitor, was a member of a firm who were agents of the Imperial and later of the Alliance Companies. Through their agency fire policies were taken out and annually renewed. The fourth condition of the policy provided that loss or damage was not covered which was caused by or happening through invasion, foreign enemy . . . military and usurped power. In July, 1915, the plaintiff, through his firm, notified the defendant that the policy did not cover aircraft and bombardment risks, and that under the covenant he was bound to insure against loss or damage caused by aircraft. The defendant having refused to insure as required, the plaintiff in November, 1916, caused notices to be served upon the defendant pursuant to section 14 of the Conveyancing and Law of Property Act, 1881, and such notices not having been complied with, he began this action for the recovery of the premises. On behalf of the defendant the secretary of the Alliance Co. gave evidence that his office had never insured against fire caused by aircraft risks, and that the policies of the Imperial and Alliance Companies had always excepted the causes of loss or damage enumerated in condition 4.

ROCHE, J., in a written judgment, said that if the decision in *Enlayde (Limited) v. Roberts* (61 SOLICITORS' JOURNAL, 86; 1917, 1 Ch. 109) covered the present case he should have followed it, but in his judgment it did not do so. That was a case where the defendant was the lessee of certain premises, and as sub-lessor had covenanted with his sub-lessee, who afterwards assigned his interest to the plaintiff company, to insure against fire, and to reinstate and rebuild the premises in the event of damage by fire. The premises were destroyed by fire caused by incendiary bombs dropped by enemy aircraft, and the action was brought to determine the rights of the parties. The question there was the reparation of premises that had been destroyed. As to the covenant in that case, Sargant, J., said that it might be that the defendant had sufficiently discharged the mere covenant to insure (although he did not say it was so); but even if it were so, it would by no means follow that he would not be liable to make good, out of his own pocket, any damage which was not provided for in the result by the insurance which was actually effected. Therefore his lordship had, in the present case, to form his own opinion on the construction of the covenant. Where, as here, there was a covenant to insure with a named company, or a specified class of companies, he was unable to see how the requirements of the covenant could be ascertained without recourse to evidence to know the nature and character of the policies against fire issued by such companies. There seemed to be no middle course between the reception of such evidence and the view that an absolutely unconditional policy must be procured. The evidence of the secretary of the company, and the correspondence in the case, shewed that neither at the date of the lease, nor at any subsequent material date, did the company's policy of insurance against fire cover the risks in question. In his lordship's judgment, the covenant was to effect such a policy as was the usual policy of the company in question at the date of the lease, or such a policy as might from time to time be usual during the currency of the lease. It was immaterial on the facts, as he found them, to decide whether one or the other was to be taken for the purpose of deciding what was a usual policy; but of the alternatives he preferred the latter. He was strengthened in this view by considering the analogy of the obligation to insure under c.i.f. contracts, as set forth by Lord Sumner (then Hamilton, J.) in *Biddell Brothers v. E. Clemens Horst Co.* (56 SOLICITORS' JOURNAL, 50; 1911, 1 K. B. 214, at p. 220), where he said that a seller under a contract of sale containing such terms had (*inter alia*) to arrange for an insurance upon the terms current in the trade which would be available for the benefit of the buyer. This statement of the law was accepted and acted upon by Atkin, J., in *Groom v. Barber* (59 SOLICITORS JOURNAL, 129; 1915, 1 K. B. 316, at p. 322). The decision in *Yull v. Scott Robson*

(1907, 1 K. B. 685, and 1908, 1 K. B. 270) was relied on by the plaintiff in the present case as opposed to the view he had adopted, but he was of opinion that this was not so. The result was that he found there had been no breach of the covenant to insure, nor as to ultimate production of a policy, and there would be judgment for the defendant.—COUNSEL, *Lewis Thomas, K.C.*, and *A. H. Richardson*, for the plaintiff; *Colum, K.C.*, and *Gervais Rentoul*, for the defendants. SOLICITORS, *E. J. Stokes; Hewett & Chapman*.

[Reported by G. H. KNOTT, Barrister-at-Law.]

New Orders, &c.

War Orders and Proclamations, &c.

The *London Gazette* of 7th December contains the following:—

1. An Order in Council, dated 7th December, varying the Statutory List under the Trading with the Enemy Amendment Act, 1916. Additions are made as follows:—Argentina, Paraguay and Uruguay (7); Bolivia (3); Brazil (2); Chile (3); Denmark (10); Greece (1); Hayti and Dominican Republic (3); Netherlands (14); Netherland East Indies (3); Norway (4); Peru (1); Spain (8). There are also a number of removals from and variations in the List, and the usual notices are appended (see ante, p. 10). A List (The Consolidating List, No. 41A) consolidating all previous Lists, revised to date and including the present amendments, is issued concurrently with this Order. This Consolidating List contains all the names which up to this date are included in the Statutory List.
2. A General Order of the Central Control Board (Liquor Traffic), dated 4th December, regulating the hours during which intoxicating liquor may be sold on Christmas Day. In general, the hours are the same as on Sunday.
3. A General Order of the Central Control Board (Liquor Traffic), dated 4th December, relaxing, in England and Wales, for the days preceding Christmas, certain of the restrictions imposed upon the dispatch of Intoxicating Liquor from Licensed Premises.
4. A General License, dated 7th December, by the Controller of Potash Production, for purchase of Potassium Compounds for Medicinal Purposes.
5. A Ministry of Munitions Order, dated 30th November (printed below), relating to Tungsten Ores, &c.
6. A Ministry of Munitions Permit, dated 30th November (printed below) relating to Pig Iron.
7. An Army Council Order, dated 4th December (printed below), relating to Women's Boots.
8. An Army Council Order, dated 3rd December (printed below), relating to Vegetable Parchment Paper.
9. A Notice that the following Orders have been made by the Food Controller:—
The Sugar (Brewers Restriction) Order, 19th November, 1917.
The Food Control Committee (Scotland) Powers Order, 20th November, 1917.
The Horse and Poultry Mixtures Order, 17th November, 1917.
The Damaged Grain, Seeds and Pulse (Prices) Order, 17th November, 1917.
The Food Control Committees (Milk Requisition) Order, 19th November, 1917.

10. Admiralty Notices to Mariners as follows:—

- (1) No. 1246 of the year 1917 (republishing various former Notices), dated 1st December, relating to England, South Coast:—(1) Falmouth Harbour Approach—Light-Buoys established; Traffic Regulations. (2) Penzance Bay—Light-Buoys established; Traffic Regulations.
- (2) No. 1247 of the year 1917 (republishing various former Notices), dated 1st December, relating to England, South-East Coast: Dover Channel—Light-Vessels established; Traffic Regulations.
- (3) No. 1248 of the year 1917 (republishing various former Notices), dated 1st December, relating to Scotland North-East Coast, with Orkney and Shetland Isles: (1) Pentland and Moray Firths—Restriction of Traffic; Pilotage Regulations. (2) Orkney Isles—Traffic Regulations.

The *London Gazette* of 11th December contains the following:—

11. A Foreign Office (Foreign Trade Department) Notice, dated 11th December, 1917, that certain additions or corrections have been made to the list published as a supplement to the *London Gazette* of 29th November, 1917, of persons to whom articles to be exported to China may be consigned.
12. The Export of Timber (Ireland) Order, 1917, dated 4th December, made by the Board of Trade.
13. Provisional Regulations (held over) made by the Board of Agriculture under Sect. 12 (1) (b) and (c) of the Corn Production Act, 1917.

14. We also print below the following:—

- The Milk Factories (Restriction) Order, 24th October, 1917.
- The Testing of Seeds Order, 1917.
- The Bacon, Ham and Lard Provisional Prices Order, 1917.
- 15. The following Food Order which has been issued is too long for us to print:—
The Seed Potatoes (1917 Crop) Order, 12th November, 1917.

Army Council Orders.

VEGETABLE PARCHMENT PAPER.

War Office,

3rd December, 1917.

In pursuance, &c., notice is hereby given, that it is the intention of the Army Council to take possession of all stores of the following class and description, that is to say:—

All stocks of Vegetable Parchment Paper, excepting stocks of less than 10 cwt., that are at present or may hereafter arrive in the United Kingdom.

If after this notice any person having control of any such stores sells, removes or secretes them without the consent of the Army Council, or deals therewith in any way contrary to any conditions imposed in any licence, permit or order that may have been granted in respect thereof, he shall be guilty of an offence against the said Regulations.

All persons having in their custody or control any such stocks are hereby required to make a return thereof, with full particulars of quantity, description and cost price to Director of Army Contracts, Imperial House, Tothill-street, Room 35A, S.W. 1, together with all such further and other particulars as to their business as may be required by or on behalf of the Director of Army Contracts.

3rd December.

WOMEN'S BOOTS: HEIGHT OF UPPERS.

In pursuance, &c., the Army Council hereby require all persons engaged in the manufacture or sale of boots to comply with the following regulations, that is to say:—

1. No person shall, without a permit issued by or on behalf of the Director of Raw Materials, cut or cause to be cut from leather or from any other material whatsoever at any time after 1st January, 1918, any uppers capable of making boots for women with uppers exceeding 7 in. in height, if of leather, or 8 in. in height, if of any other material, from the seat of the heel to the highest point of the top of the upper, whether in pursuance of any contract entered into at any date prior to the date hereof or otherwise.
2. No person shall, without a permit issued by or on behalf of the Director of Raw Materials, purchase or sell, or offer to purchase or sell, at any time after 1st February, 1918, any boots for women with uppers exceeding 7 in. in height, if of leather, or 8 in. in height, if of any other material.

4th December.

Ministry of Munitions Orders.

ORDER APPLYING REGULATION 30A TO TUNGSTEN ORES, MOLYBDENITE AND METAL, AND PRODUCTS THEREFROM, AND REQUIRING RETURNS.

1. "*War Material*."—In exercise of the powers conferred upon him by Regulation 30A of the Defence of the Realm Regulations, the Minister of Munitions hereby orders that the war material to which the regulation applies shall include war material of the following classes and descriptions, namely:—

All tungsten-bearing ores and tungsten metal and alloys and salts derived or produced therefrom, and all molybdenite and molybdenum metal and alloys and salts derived or produced therefrom.

2. *Returns*.—In exercise of the powers conferred on him by the Defence of the Realm Regulations and all other powers thereunto enabling him, the Minister of Munitions hereby orders as follows:—

(1) Every person, firm or company holding any stock of any of the material specified in clause 1 of this Order shall within fourteen days from the date hereof furnish full particulars of any such stock to the Controller of Non-Ferrous Materials Supply, Ministry of Munitions, 8, Northumberland-avenue, London, W.C. 2 (hereinafter referred to as the Controller).

(2) Every owner, lessee or licensee of a mine or mines producing tungsten bearing ores or molybdenite, situate in the United Kingdom, shall within fourteen days from the date hereof and once in every week thereafter make to the Controller, on and in accordance with the form prescribed by the Controller, a return showing particulars of his weekly output and deliveries of tungsten ore concentrates and stocks on hand at the end of each week.

(3) Every merchant, importer or broker who receives consignments from outside the United Kingdom of tungsten-bearing ores and/or molybdenite ores shall within fourteen days from the date hereof and once in every week thereafter make to the Controller, on and in accordance with the form prescribed by the Controller, a return showing all shipments afloat and all parcels landed or in warehouse during the seven days preceding the day of the return.

(4) Every person, firm or company who treats any ore to which this Order applies or manufactures any material or article therefrom, shall within fourteen days from the date hereof and once in every week thereafter make to the Controller on and in accordance with the form prescribed by the Controller a return showing stock in hand, receipts and consumption of such ore and stock in hand, output and deliveries of manufactures from such ore.

(5) Every person, firm or company who in any manufacture used tungsten or molybdenum metal or any alloy thereof shall on the 1st December, 1917, and thereafter on the first day of every calendar month make to the Controller a return on and in accordance with the form prescribed by the Controller, showing the quantity of tungsten or molybdenum metal or alloy thereof received by him from the producer, the quantity consumed by him in such manufacture during the preceding month and the stock in hand at the end of the said month.

(6) Notwithstanding the above no return is required from any person whose total stock in hand and not intended to be used in connection with the manufacture or alloy of steel or other metal, has not during the period for which a return would but for this exception have been required exceeded in the case of—

Tungsten Ore Concentrates (not exceeding 50 per cent. WO₃ or its equivalent), 1 cwt.

Molybdenite (not exceeding 50 per cent. MoS₂ or its equivalent), 1 cwt.

Tungsten and/or Molybdenum Salts, 28 lbs.

Tungsten and/or Molybdenum metal or alloys thereof, 14 lbs.

3. *Authentication of Returns.*—Every return made by any person for the purpose of this Order shall be signed by such person, or, if the return is made on behalf of a firm or company, shall be signed by a partner, director, manager or other responsible official, and every statement contained therein shall be true and accurate.

4. *Permits.*—Applications for permits under this Order shall be made to:—The Controller of Non-Ferrous Materials Supply, A.M.2/K., Ministry of Munitions, 8, Northumberland-avenue, W.C. 2.

5. *Title.*—This Order may be cited as the Tungsten and Molybdenite Order, 1917.

30th November.

An Explanatory Note is appended.

NOTICE OF MODIFICATION OF GENERAL PERMIT AS REGARDS DEALINGS IN PIG IRON.

With reference to the Order made by the Minister of Munitions on the 7th July, 1916, applying Regulation 30A, of the Defence of the Realm Regulations to war material consisting of certain classes and descriptions of metallurgical coke, pig iron and steel, and to the General Permit for dealing in such war material issued by the Minister of Munitions on the 1st November, 1916, the Minister of Munitions hereby gives notice:—

(1) That the said General Permit is modified by the insertion in the schedule thereto of the following, the prices for the articles hereunder specified being in addition to or, where such articles are already specified in such schedule, in substitution for the prices contained in such schedule:—

(List of Maximum Prices for Pig Iron above referred to.)

Food Orders.

THE MILK FACTORIES (RESTRICTION) ORDER, 1917.

In exercise, &c., the Food Controller hereby Orders that except under the authority of the Food Controller the following regulations shall be observed by all persons concerned:—

1. *Milk factories not to take increased supplies of milk.*—(a) No person shall agree to take or acquire, or, after the 15th November, 1917, take or acquire, for the purpose of a creamery, condensery, or other milk factory of any kind (all of which are hereinafter referred to as factories) any greater output of milk than was coming to such factory on December 31st, 1916, or on the 31st August, 1917, whichever was the greater. Such output is hereinafter referred to as "the standard output."

(b) *Supplies to be measured by the number of cows.*—For the purpose of this Clause an output of milk shall, so far as it consisted or consists of the whole or substantially the whole of the milk from any particular cows or from any particular farm or dairy (hereinafter referred to as "a dairy output"), be measurable by the number of cows contributing to it, notwithstanding differences or fluctuations of yield, except that the output of any farm or dairy shall be deemed to remain unchanged so long as it is taken for the purposes of the same factory, notwithstanding any variation not exceeding 10 per cent. in the number of cows at the farm or dairy.

2. *Returns to be made.*—All persons owning or having control of any factory shall on or before the 8th November, 1917, furnish to the Food Controller a return giving particulars of the output of milk coming to the factory on the 31st December, 1916, and of the milk coming to the factory on the 31st August, 1917, and of the milk coming to the factory on the 24th October, 1917, and such other particulars as may be required to complete the prescribed form of return. The return shall be made on forms prescribed by the Food Controller, to be obtained from and when complete to be returned to the Secretary of the Ministry of Food, Palace Chambers, Bridge Street, London, S.W. 1.

THE BRITISH LAW FIRE

INSURANCE COMPANY, LIMITED.

5, LOTHBURY, LONDON, E.C. 2.

(with Branches throughout the United Kingdom).

SUBSCRIBED CAPITAL ... £1,050,000

PAID-UP CAPITAL ... £150,000

RESERVES ... £315,000

FIRE, FIDELITY GUARANTEE,
EMPLOYERS' LIABILITY, PERSONAL ACCIDENT,
BURGLARY, THIRD PARTY, MOTORS, LIFTS, BOILERS,
PROPERTY OWNERS' INDEMNITY, LOSS OF PROFITS
due to FIRE, GLASS BREAKAGE, LIVE STOCK,
CONTINGENCY RISKS.

Gentlemen in a position to introduce Business are invited to undertake Agencies within the United Kingdom. No Foreign Business undertaken.

3. *Notice of changes in supply.*—All persons owning or having control of any factory shall, whenever after the 24th October, 1917, any change is made in the output of milk taken for the purpose of the factory or any new contract is entered into for the supply of milk for the purpose of the factory within seven days thereafter furnish to the Food Controller a notice in writing of such change or contract and deliver to him such particulars in relation thereto as he may require.

4. *Surplus milk not to be reckoned.*—The output of milk taken for the purposes of a factory shall for the purposes of the preceding clauses of this Order be reckoned exclusive of surplus milk taken from any dealer in milk not being the producer thereof, surplus milk meaning for this purpose such of the milk acquired by the dealer for the purpose of his own trade as is from time to time in excess of his requirements, provided always that whenever surplus milk is taken for the purposes of a factory the person owning or having control of the factory shall keep a full record of the quantities of milk so taken and of the persons from whom the same is taken, and shall within eight days after the end of every month make a return to the Food Controller stating the total quantity of surplus milk so taken during the preceding month, the first return to be made in respect of the month of November, 1917, in all cases in which any surplus milk is taken in that month.

5. *Number of cows at dairy.*—Whenever for the purpose of this Order the number of cows contributing to a dairy output is required to be ascertained, only cows actually yielding milk or expected to calve within four months shall be counted. In ascertaining the number of cows at a farm or dairy as at the 31st December, 1916, and the 31st August, 1917, respectively, the number mentioned in the contract or contracts subsisting at those dates respectively for the supply of milk to the factory from such farm or dairy shall be deemed to be the actual number unless the contrary is shown.

6. *Records.*—Every person owning or having the control of a factory shall keep accurate records of all milk coming to or purchased for the purpose of such factory, and of the use of all such milk, and such records and all relevant documents shall be open for the inspection of any person authorized by the Food Controller.

7. *Milk taken under special contracts.*—Wherever the standard output coming to a factory included milk other than milk constituting a dairy output (hereinafter referred to as "special contract milk"), or whenever after the 8th November, 1917, the milk coming to a factory (other than surplus milk) included special contract milk, the quantity of special contract milk, which is to be deemed equivalent to any dairy output or to any other special contract milk shall be ascertained in such manner and by reference to such period of time as the Food Controller shall on application by the person owning or having control of the factory from time to time determine, and no such person shall after the 15th November, 1917, take for the purpose of the factory any special contract milk or take for such purpose any dairy output in lieu of any special contract milk included in the standard output of such factory, until an application shall have been made in relation thereto under this clause, and any person making such an application shall furnish to the Food Controller such particulars and information as the Food Controller requires.

8. *Contracts existing at date of Order.*—Where under any contract or contracts existing at the date of this Order the output of milk agreed to be taken for the purpose of a factory after the 15th November, 1917, exceeds the standard output the Food Controller may make such arrangements as he shall think fit for reducing such output or for the disposal of the amount of such excess, and may for that purpose cancel, reduce or modify or determine any contract or take over the whole or part of the milk agreed to be supplied thereunder.

9. *Milk may be requisitioned.*—A person owning or having power to sell or dispose of milk for the time being coming to or lying at any milk factory, shall at any time or from time to time place at the disposal of the Food Controller the whole or any part of such milk as may be directed by the Food Controller, and shall deliver the same to

him or such person as shall be named by him in such quantities and at such time as the Food Controller may from time to time require.

10. *Price of requisitioned milk.*—The Food Controller will subsequently communicate to the owners of the milk taken over by him the prices which he will be prepared to pay for the same, and the arbitrator to determine in default of agreement the compensation to be paid for milk so taken over shall be appointed by the Lord Chief Justice of England.

11. *Interpretation.*—For the purpose of this Order the expression "Milk Factory" shall not include a place where milk is collected wholly or primarily for the purpose of distribution as whole milk and where no by-product of milk was manufactured, except from surplus milk not required for such primary purpose.

12. *Penalties.*—Infringements of this Order are summary offences against the Defence of the Realm Regulations.

13. *Ireland excluded.*—This Order shall not apply to Ireland.

14. *Title.*—This Order may be cited as the Milk Factories (Restriction) Order, 1917.

By Order of the Food Controller.

U. F. WINSTON,

Secretary to the Ministry of Food.

24th October, 1917

THE TESTING OF SEEDS ORDER, 1917.

In exercise, &c., the Food Controller hereby orders that except under the authority of the Food Controller the following regulations shall be observed by all persons concerned:—

1. *Regulations of sale and exposure for sale of seeds.*—On and after the 1st January, 1918, no seedsman, grower or farmer, except as hereinafter provided, shall sell or expose for sale for sowing any seeds named in the first Schedule to this Order, unless:—

(a) A sample of the seeds has previously been taken and tested in accordance with the provisions of this Order, either by or on behalf of the seller or at one of the following Government Stations:—For England and Wales at the Seed Testing Station, Board of Agriculture and Fisheries, Food Production Department, 72, Victoria-street, London, S.W. 1; for Scotland at the Seed Testing Station, Board of Agriculture for Scotland, 29, St. Andrew-square, Edinburgh; for Ireland at the Seed Testing Station, Department of Agriculture and Technical Instruction for Ireland, Upper Merrion-street, Dublin;

(b) In the case of a sale the particulars required by this Order are correctly declared to the purchaser at or before the time of sale or delivery in writing, either in an invoice of the seeds or in some other form; provided that it shall be sufficient for the purposes of this provision if the declaration is made by reference to a printed catalogue or to a price list containing the particulars required by this Order; and provided also that in the case of a sale and delivery prior to the 1st July, 1918, the declaration need not be given unless demanded by the purchaser, and then only in regard to quantities exceeding those indicated below of the following seeds:—Pea, bean, garden turnip, parsnip, onion, carrot, beet, garden cabbage, garden kale; and in the case of any sale or delivery need not be given in respect of sales not exceeding 2 lbs. of pea and bean and not exceeding 8 oz. of garden turnip, parsnip, onion, carrot, beet, garden cabbage, garden kale; and

(c) In the case of seeds exposed for sale (other than those enumerated in 1 (b) a copy of the declaration required by this Order in the case of sale is conspicuously exposed on or in connection with the seeds.

2. *Particulars required to be declared.*—(1) The particulars required by Clause 1 of this Order are:—

(a) The name and address of the seller;

(b) The kind of seeds sold or exposed for sale and, in the case of cereals, clovers and sainfoin, the variety of seeds;

(c) In the case of sainfoin, lucerne, clovers, cocksfoot, timothy and meadow fescue seed, the country of origin (England, Wales, Scotland and Ireland being for this purpose treated as different countries) or if the country of origin is not known to the seller a statement to that effect;

(d) In the case of mixtures of grasses or of clovers or of grasses and clovers, which may be sold or exposed for sale for agricultural purposes, the particulars required by paragraphs (b) and (c) shall be given in respect of each kind of grass or clover seed in the mixture and the proportion by weight of each kind shall also be given.

(2) In the case of a sale or exposure for sale of seeds other than cereals the required declaration shall include the following additional particulars:—

(a) The percentage by weight of pure seed subject to the scale of latitude in the second Schedule to this Order;

(b) In the case of clovers, lucerne, and timothy whether dodder is present;

(c) The total percentage by weight of injurious weed seeds present where such total exceeds 1 per cent. For the purposes of this Order no seeds but those of dock (*Rumex conglomeratus* Murr., *R.*

LAW REVERSIONARY INTEREST SOCIETY

LIMITED.

No. 15, LINCOLN'S INN FIELDS, LONDON, W.C.

ESTABLISHED 1868.

Capital Stock £400,000
Debenture Stock £331,130

REVERSIONS PURCHASED. ADVANCES MADE THEREON.

Forms of Proposal and full information can be obtained at the Society's Office.

G. H. MAYNE, Secretary.

obtusifolius L., *R. crispus* L.), sheep's sorrel (*R. acetosella* L.), wild carrot (*Daucus Carota* L.), Yorkshire Fog (*Holcus lanatus* L.), soft brome grass (*Bromus mollis* L. et spp.), suckling clovers (*Trifolium dubium* Sibth., *T. procumbens* L. and also *T. puriflorum* Ehrh. and *T. ananatum* Widdst.), are regarded as injurious weed seeds;

(d) In the case of sainfoin where more than 5 per cent. by weight of Burnet (*Poterium Sanguisorba* L.) is present in the sample the percentage must be stated;

(e) The percentage of seeds by number of the kind of which the sample purports to consist capable of germination, as ascertained by a germination test;

(f) In the case of sainfoin, lucerne, trefoil and clovers the percentage by number of hard seeds; and

(g) The month and year in which the germination test was made.

3. *Scale of latitude as regards total impurities and capabilities of germination.*—The particulars of the percentage of pure seed or of the percentage of seeds capable of germination shall not for the purposes of these provisions be deemed to be incorrectly stated if they do not differ from the actual percentage as determined by a Government Station as defined in Clause 1. (a) by more than the percentages permitted by the Scale of Latitude in the Second Schedule hereto.

4. *Powers of entry and sampling.*—Any person authorized for England and Wales by the Board of Agriculture and Fisheries, for Scotland by the Board of Agriculture for Scotland, and for Ireland by the Department of Agriculture and Technical Instruction for Ireland may take without payment samples of any seeds which have been sold or are being exposed for sale and may enter on any premises for the purpose of taking such samples. In any case of dispute as to the correctness of any particulars given by a seller where such particulars are required by this Order the result of a test carried out by the Government Station of that part of the United Kingdom in which the purchaser resides shall be regarded as conclusive evidence, but the seller shall on demand be provided by the Government Station with a sealed portion of the sample which has been tested.

5. *Certificate of test.*—In any proceedings in respect of an infringement of this Order the production of the certificate as to the result of a test carried out in England or Wales given by the Board of Agriculture and Fisheries, or as to the result of a test carried out in Scotland given by the Board of Agriculture for Scotland or as to the result of a test carried out in Ireland given by the Department of Agriculture and Technical Instruction for Ireland shall be sufficient evidence of the facts therein stated unless the Defendant requires that the person who made the test shall be called as a witness.

6. *Exception of certain sales.*—This Order shall not apply to—

(a) a sale by wholesale of seeds invoiced as "seeds as grown" or any exposure by the wholesaler for sale of seeds for the purpose of such a sale; but nothing in this exception shall affect the liability of the producer or agent for failure to deliver seed of the variety named at the time of sale;

(b) a sale for delivery outside the United Kingdom;

(c) a sale by retail in Ireland of seeds for sowing purchased by the vendor previous to August 1st, 1917, provided that in lieu of the declaration required by this Order the words "previous seasons' seed" shall appear on the invoice or be conspicuously displayed on or near such seeds when exposed for sale.

7. *Definitions.*—For the purposes of this Order—"a sample" means a sample taken in the following manner:—

(a) In the case of seeds sold retail and in the case of seeds sold wholesale in quantities of 1 sack (4 bushels) or under, portions shall be drawn from the top, middle and bottom of the bag in which the seeds are contained. All the portions so taken shall be well mixed and a representative sample of the whole shall be used.

(b) In the case of seeds sold wholesale in quantities of over 1 sack (4 bushels) or bag portions shall be drawn from each sack or bag by means of a sampling instrument, these portions shall be thoroughly mixed and a representative sample of the whole shall be taken; provided that when the amount sold consists of over 5 sacks or bags and not more than 10 sacks or bags portions need only be taken from one sack or bag in three; and that if the amount sold is over 10 sacks or bags and not more than 50 sacks or bags portions need only be taken from one sack or bag in five; and that if the amount sold exceeds 50 sacks or bags portions need only be taken from one sack or bag in ten. In the case of seeds stored in heaps or bins the sample shall be a sample from repre-

representative portions taken from various parts of the heap or bin so as fairly to represent the bulk.
The sizes of samples for testing shall be as follows:—

	Ounces.
Timothy, White Clover and Alsike Clover, not less than	1
Red Clover, Crimson Clover, Trefoil, Lucerne, Rye Grasses, Cocksfoot, Meadow Fescue, Crested Dogtail, Rape, Turnip, Swede, Cabbage, Carrot, Parsnip, Onion, Mangold, Beet and Kale not less than	2
Sainfoin, not less than	3
Pea, Bean, Tares or Vetches, Wheat, Oat, Barley and Rye not less than	4

Where a sample has been taken in the presence of and sealed or marked by, the seller and the person obtaining the sample or his representative, the sample shall be deemed to have been duly taken.

"Impurities" mean all seeds or portions of seeds other than those of which the parcel purports to consist whether they are those of weeds, harmless plants, or other cultivated plants, and also broken seeds of the kind of which the parcel purports to consist, so far as they are incapable of germinating, and also foreign matter, sand, grit, soil, fragments of roots, stems or flowers, single glumes, single flowering glumes and single pales, smut, ergot, and other sclerotia. In the case of Rye Grass, Meadow Fescue and Cocksfoot, the seed shall be considered to be "pure" if it consists at least of the two united pales, regardless of the state of development or even the entire absence of the caryopsis or kernel within the pales.

8. *Application to sales before 1st Jan., 1918.*—This Order shall apply to a sale made before the 1st January, 1918, as regards any seeds delivered to the purchaser on or after that date.

9. *Penalty.*—Infringements of this Order are summary offences against the Defence of the Realm Regulations.

10. *Short title.*—This Order may be cited as the Testing of Seeds Order, 1917.

By Order of the Food Controller,
W. H. BEVERIDGE,
Second Secretary to the Ministry of Food,
12th November, 1917.

First Schedule.

KIND OF SEEDS OF WHICH THE SALE AND EXPOSURE FOR SALE IS REGULATED.

Wheat, Barley, Oats and Rye; Perennial Rye Grass, Italian Rye Grass; Cocksfoot; Meadow Fescue; Timothy; Red Clover, Alsike, White Clover, Crimson Clover, Trefoil, Lucerne (under whatever trade names sold); Sainfoin; Crested Dogtail; Tares or Vetches; Pea; Bean; Mangold; Swede; Rape; Parsnip; Onion; Carrot; Beet; Turnip (Field); Turnip (Garden); Cabbage (Field); Cabbage (Garden); Kale (Field); Kale (Garden).

Second Schedule.

SCALE OF LATITUDE.

Germination.

Where the percentages of germination stated in the prescribed particulars are:

At or between 100-95 and					1-5	...	...	Allow per cent.
12	22	94-90	29	6-10	...	...	±	4
12	22	89-85	29	11-15	...	...	±	6
12	22	84-75	29	16-25	...	...	±	7
12	22	74-65	29	26-43	...	...	±	8
12	22	54-49	29	46-50	...	...	±	9
12	22		29		...	...	±	10

Purity, after eliminating Impurities.

Where the percentages of total pure seed stated in the prescribed particulars are:—

At or between	100-97	...	...	...	Allow per cent.
"	"	96-90	...	...	± 1
Below	90	...	...	...	± 2
		...	...	...	± 4

Where the percentage is stated by the seller with a range, e.g., 94-90 per cent., the percentage for the purposes of the Scale of Latitude shall be the mean, i.e., in the above case 92 per cent.

Injurious Weed Seeds.

No scale of latitude shall be allowed in respect of the percentage of injurious weed seeds.

THE BACON, HAM AND LARD (PROVISIONAL PRICES) ORDER, 1917.

In exercise, &c., the Food Controller hereby orders that, except under the authority of the Food Controller, the following regulations shall be observed by all persons concerned:—

1. *First hand prices.*—(a) On a sale of any bacon or ham by or on behalf of the importer, curer or manufacturer thereof, or on a sale of

lard by the importer, manufacturer or refiner thereof (not being in any case a sale by retail) the maximum price shall be the price for the time being prescribed by the Food Controller as the maximum first hand price for the article sold.

(b) Until further notice the maximum first hand price for the bacon and hams specified in the First Schedule shall be the prices therein mentioned and for lard of the descriptions mentioned in the third Schedule shall be the prices therein mentioned.

(c) A maximum first hand price for the time being in force under this Clause is hereinafter referred to as a "maximum first hand price"; a sale to which the maximum first hand price applies is hereinafter referred to as a "first hand sale"; and the actual price at which any bacon, ham or lard is sold on the occasion of a first hand sale (being a price not greater than the maximum first hand price) is hereinafter referred to as the "actual first hand price."

(d) Where on a first hand sale the bacon, ham or lard is carried by the importer, curer, manufacturer or refiner in his own cart or van for or in the course of delivery to the purchaser, the importer, curer, manufacturer or refiner may charge for such carriage at a rate not exceeding 6d. per cwt. if the distance in a straight line is less than 10 miles, or 1s. per cwt. if such distance equals or exceeds that limit.

(e) Where any imported bacon or ham is prepared by the importer thereof by any process mentioned in the second Schedule a sum calculated according to the provisions of the second Schedule may be added to the maximum first hand price.

2. *Wholesaler's prices.*—(i) On a sale of bacon, ham or lard (other than a first hand sale or a sale by retail and except as provided by Clauses 3 and 4 of this Order) the maximum price shall be the actual first hand price with the addition of the following charges or such of them as may be applicable:—

A.—PROCESS CHARGES.

Where the bacon or ham has been prepared in the British Islands by any person other than the curer, manufacturer or importer by any process mentioned in the Second Schedule, a sum calculated according to the provisions of the Second Schedule may be added.

B.—TRANSPORT CHARGES.

The amount, if any, properly paid or payable in respect of carriage or transport of the bacon, ham or lard and not included in the actual first hand price may be added.

Where the bacon, ham or lard has been or is either on the purchase or on the sale thereof carried by the seller in his own cart or van, the seller may charge for such carriage at a rate not exceeding 6d. per

W. WHITELEY, LTD.

AUCTIONEERS,

EXPERT VALUERS AND ESTATE AGENTS,

QUEEN'S ROAD, LONDON, W. 2.

VALUATIONS FOR PROBATE,

ESTATE DUTY, SALE, FIRE INSURANCE, ETC.

AUCTION SALES EVERY THURSDAY,

VIEW ON WEDNESDAY,

IN

LONDON'S LARGEST SALEROOM.

PHONE NO.: PARK ONE (40 LINES). TELEGRAMS: "WHITELEY LONDON."

cwt. if the distance in a straight line is less than 10 miles, or 1s. per cwt. if such distance equals or exceeds that limit.

C.—WHOLESALE'S GROSS PROFIT.

There may be added in respect of wholesalers' gross profit:—

- (a) a sum at the rate of 7s. per cwt. on the sale of any bacon or ham which has, by some person other than the importer, curer or manufacturer thereof, been washed and drained, or prepared by some process mentioned in the Second Schedule;
- (b) a sum at the rate of 4s. per cwt. on the sale of any other bacon or ham or any lard: Provided that there may also be added a further sum at the rate of 2s. per cwt. as respects such part of the quantity included in any sale as does not amount to a complete original box or package, but this further sum may not be added on more than one sale made by any one seller to the same buyer in any week or more than once in respect of the same bacon, ham or lard.
- (ii) The total sum added in respect of transport and the sum added in respect of process charges shall be separately stated in the invoice relating to any sale, but the details of the charges need not be stated unless required by the buyer.
3. *Sales to secondary wholesalers.*—Where a dealer who has purchased any bacon, ham or lard direct from the importer, curer, manufacturer or refiner thereof is selling the same to a secondary wholesaler, the sum of 7s. per cwt. or 4s. per cwt. which may be added in respect of wholesalers' gross profit shall as the case may require be reduced to 4s. per cwt. or 3s. per cwt.
4. *Sale by secondary wholesalers.*—Where a secondary wholesaler is selling otherwise than by way of retail sale, any bacon, ham or lard purchased by him at a price which included a sum in respect of wholesaler's gross profit, he may, upon such re-sale, add to the price in respect of wholesalers' gross profit:—

(a) A further sum at the rate of 9s. per cwt. on the sale of any bacon or ham which has been washed and drained or prepared as mentioned in Clause 2.

(b) A further sum at the rate of 4s. per cwt. on the sale of any other bacon or ham, or any lard.

5. *Limitation on Cuts.*—No person shall sell or buy except on the occasion of a retail sale, any bacon or ham in any cut not mentioned in the first Schedule and no person shall for the purpose of sale prepare any bacon or ham by any process not mentioned in the second Schedule, or sell or buy, except on the occasion of a retail sale, any bacon or ham so prepared.

6. *Sale by retail.*—(a) For the purpose of ascertaining the maximum price at which bacon or ham may be sold by retail, the retailer shall ascertain the cost per lb. by reference to the actual cost of the side or other cut in question and the invoice weight thereof.

(b) On a sale by retail of a side or cut not divided into separate portions, the price per lb. sold, shall not exceed the cost per lb. so ascertained by more than 3d.

(c) On a sale by retail of a side or cut divided into separate portions, the prices charged shall be such that the rate per lb. on the whole side or cut does not exceed the cost per lb. so ascertained by more than 3d., the retailer being at liberty to distribute his prices within this limit as he may think fit.

(d) On a sale of lard by retail the maximum price shall be the actual cost of the lard sold with an addition thereto at the rate of 2d. per lb.

(e) No charge may be made for giving credit or making delivery.

7. *Actual cost to retailer.*—(a) For the purpose of the preceding clause the actual cost of bacon, ham or lard, not being bacon or ham imported, manufactured or cured by the retailer, or lard imported, manufactured or refined by the retailer, shall be taken at the price paid or payable by him therefor (not exceeding the maximum price authorized by this Order), together with the amount, if any, paid or payable or deemed to have been paid by him in respect of transport and not included in such price, and the actual cost of bacon or ham imported, manufactured or cured by the retailer, or lard imported, manufactured or refined by the retailer, shall be the maximum first hand price of such bacon, ham or lard, together with the amount, if any, paid or deemed to have been paid by him in respect of transport.

(b) If the retailer has prepared the bacon or ham by any process mentioned in the second Schedule, a sum calculated according to the provisions of that Schedule shall be added for the purpose of ascertaining the actual cost, and where any bacon or ham is washed and drained by the retailer, but has not been prepared by any such process, a sum at the rate of 3s. per cwt. may be added for such purpose.

(c) Where the price paid by a retail dealer for bacon, ham or lard does not include delivery to his own retail premises, and the bacon, ham or lard is carried to his retail premises in his own cart or van, he shall be deemed to have made a payment for such carriage at the rate of 6d. per cwt. if the distance in a straight line is less than ten miles, or at the rate of 1s. per cwt. if such distance equals or exceeds that limit.

8. *Terms of payment.*—(a) The terms of payment and credit on the occasion of any sale other than a retail sale shall be, at the seller's option, either—

- (i) payment before delivery with discount for 2 months and 7 days at the rate of 5 per cent. per annum;

(ii) payment within 7 days of invoice with discount for 2 months at the rate of 5 per cent. per annum;

(iii) payment within one month with discount for one month at the rate of 5 per cent. per annum.

(b) When discounts are allowed on a sale, the price upon such sale shall for the purpose of the Order be reckoned at the full price before deducting the discount.

9. *Wrappings included in prices.*—The maximum prices prescribed by this Order include in each case charges for suitable wrappings or packages.

10. *Purchasers may rely upon vendor's statements.*—Where the maximum price at which bacon, ham or lard may be sold by any person depends upon the amount of any sum or sums paid or charged or payable or chargeable in relation thereto by any former seller, such person shall be entitled to rely upon any written statement as to the amounts of the sum or sums so paid or payable, charged or chargeable, that may have been made to him by the person from whom he bought the bacon or ham, unless he has reason to suspect the truth of such statement.

11. *Bacon and ham to be invoiced as imported or home produced.*—The invoice relating to any sale other than a sale by retail of bacon or ham shall state whether the bacon or ham is imported or home produced.

12. *Prices to be exhibited.*—Every retailer of bacon, ham or lard shall, so long as he shall have any bacon, ham or lard on sale, display prominently at the shop or other place of sale a dated statement or dated statements showing the prices at which he is selling bacon, ham or lard at such shop or place, and when he is selling different varieties or cuts of bacon or ham at different prices the statement or statements shall be in such form or so displayed as to shew which is the price of each variety and cut and shall on reasonable demand give to any person authorized by the Food Controller or a Food Committee all such information as may be necessary for shewing which of the documents and records mentioned in that Clause relate to the bacon, ham and lard which he has for the time being on sale.

No retailer shall sell any cut of bacon or ham or any lard at a price per lb. higher than that shown on any such statement. Every retailer shall by ticket or label specify which of the cuts of bacon or ham for the time being exposed for sale are imported or home produced.

13. *Records.*—Every person dealing in bacon, ham or lard shall keep accurate records containing such particulars as are necessary to shew whether or not he is complying with the provisions of this Order, so far as they relate to him or to his trade, and shall make such returns as to his trade in bacon, ham and lard as may from time to time be required by the Food Controller or a Food Committee. All such records and relevant documents, including invoices and dated statements of price, shall be open to the inspection of any person authorized by the Food Controller or the Committee.

14. *Offers and conditions.*—A person shall not sell or offer or expose for sale or buy or offer to buy any bacon, ham or lard at prices exceeding the maximum prices provided by or under this Order or in connection with any sale or disposition or proposed sale or disposition of bacon, ham or lard, enter or offer to enter into any artificial or fictitious transaction or make or demand any unreasonable charge.

15. *Interpretation.*—The expression "Food Committee" shall mean as respects Great Britain a Committee appointed in pursuance of the Food Control Committee (Constitution) Order, 1917, or as respects Ireland, the Food Control Committee appointed for Ireland by the Food Controller.

The expression "importer" shall mean:—

(a) In the case of bacon, ham and lard imported otherwise than by or on behalf of the Food Controller, the person signing the shipper's draft, but this provision shall not be construed so as to limit the general interpretation of that expression;

(b) In the case of bacon, ham and lard, imported by or on behalf of the Food Controller, the person to whom such bacon, ham or lard is assigned by the Food Controller for the purposes of distribution.

The expression "secondary wholesaler" shall mean:—

(a) Any person who is licensed as a secondary wholesaler by the Food Controller or by any person authorized by him in that behalf.

(b) A trader who, in the ordinary course of his business, buys bacon, ham or lard from a wholesaler and resells the same to retailers in quantities not exceeding in the case of bacon and ham 3 cwt., and in the case of lard $\frac{1}{2}$ cwt. in any one week to any one purchaser.

If any question shall arise whether a person is or is not a secondary wholesaler under this provision, such question shall be determined by the Food Controller.

The expression "bacon" shall include shoulders and picnics. The expression lard shall not include neutral lard or compound.

16. *Exceptions.*—This Order shall not apply to

(i) Sales by a caterer of bacon or ham for immediate consumption in the ordinary course of his catering business;

(ii) Sales by retail of cooked bacon or ham by a person who at the time of such sale is ready and willing to sell uncooked bacon

or ham at the prices permitted by this Order or by a person who did not prior to the date of this Order sell uncooked bacon or ham in the ordinary way of his trade.

17. *Penalties.*—Infringements of this Order and summary offences against the Defence of the Realm Regulations.

18. *Revocation.*—The Bacon, Ham and Lard (Maximum Prices) Order, 1917, and all licences issued thereunder are hereby revoked as at the 19th November, 1917, but without prejudice to any proceedings in respect of any contravention thereof.

19. *Date of commencement of Order.*—This Order shall come into force:—

(a) So far as the same affects a first hand sale, on the 19th November, 1917.

(b) So far as the same affects a sale not being a first hand sale, or a sale by retail, on the 23rd November, 1917; and

(c) So far as the same affects a sale by retail, on the 26th November, 1917.

20. *Title.*—This Order may be cited as the Bacon, Ham and Lard (Provisional Prices) Order, 1917.

By Order of the Food Controller,

W. H. BEVERIDGE,

Second Secretary to the Ministry of Food.

17th November, 1917.

[The First Schedule contains Maximum Prices to be charged on a sale of Bacon or Ham by the Importer or Curer. Part I. (Sales by Importer). Part II. (Sales by Curer or Manufacturer.)]

[The Second Schedule contains Process Charges.]

[The Third Schedule contains maximum prices to be charged on a sale of lard by an importer of imported lard, by a manufacturer of English, Scottish or Irish lard, and by a refiner of raw or unrefined lard which has been refined by him in the United Kingdom.]

Societies.

Solicitors' Benevolent Association.

ANNUAL MEETING.

The annual meeting of the Solicitors' Benevolent Association was held on Wednesday at the Law Society's Hall, Mr. L. W. North Hickey (London chairman of the Board) presiding. Among those present were: Sir Walter Trower, Mr. W. Melmoth Walters, Mr. Chas. Goddard, Mr. Alfred Davenport, Mr. C. G. May, Mr. G. H. Bower, Mr. E. R. Cork, Mr. T. S. Curtis, Mr. J. R. B. Gregory, Mr. R. S. Taylor, Mr. Thos. Dixon (Chelmsford), Mr. G. E. Cockram (Tiverton), Mr. W. C. Blandy (Reading), Mr. G. M. Davey, Mr. J. W. Rider, Mr. W. W. Berry and Mr. H. T. Barnett.

The report stated that the association has now 3,754 members, of whom 1,104 are life and 2,650 annual subscribers; eighty-four of the life members are also annual subscribers. The association lost during the year ninety-six subscribers through death and forty-three through withdrawals, making a total of 139. It has obtained sixty new subscribers. The benefactions received included a further sum of £1,250 in respect of the Edward Wright bequest, and £100 under the will of the late W. G. King, also a munificent bequest of 1,000 £10 shares in Robey & Co. (Limited) (Lincoln), under the will of the late Frederick Andrew, primarily to create annuities for the benefit of Lincoln solicitors and their families. In consequence of the war no anniversary festival was held, and, as a result, and owing to the falling off in subscriptions and the increasing calls for relief, the expenditure from the general fund (exclusive of legacies with their investments) exceeded the income by no less than £757 7s. 10d. On the other hand, the balances from the special funds increased by £581 8s. 9d., so that as the net result of the year's working the expenditure exceeded the income by £205 5s. 6d. The total relief granted during the year amounted to £7,360 3s. 6d., an increase of £738 4s. 6d. as compared with 1916. This was the largest amount granted in relief in any year since the existence of the association.

The Chairman, in moving the adoption of the report, spoke in deep regret of the death of Sir Henry Johnson, a director and one of the staunchest friends of the association, and of Mr. W. Cheesman, of Hastings, who was also a good friend of the association and a most useful director. Having referred to the legacies mentioned in the report, he said the association had again been handicapped by the loss of donations which would have been received at the annual festival had it been held, but a sum of £443 had been received in donations from old friends of the association with the object of making up for the deficiency. The sum of £7,360, which had been distributed in relief during the year, exceeded by nearly £700 the amount distributed in 1916, and by nearly £400 the sum distributed in 1910, the largest amount expended previously. In accordance with the views which had been expressed at the last annual meeting, the board had, with some disregard to the income of the association, met the heavy claims made upon the funds with liberality, feeling that in these times it was better to distribute some portion of the invested capital, if need be, rather than not meet cases of real distress with generosity. Grants

which were adequate in days gone by had now become all-insufficient for bare existence, and there were but few cases where the position of the applicant had improved so that relief could be withdrawn or reduced. If they had in some small measure to deplete their capital resources, the directors believed that subscribers and donors would prefer that they should not save their money, but meet the present need of the time, in confidence that support would be provided in the future not less generously than in the past. But it was to those members of the profession who forgot the claims of their less fortunate brethren that he wished to appeal. Out of the total of some 15,000 practising solicitors the subscribers to the association numbered only 3,754. That was a miserable proportion, and he could not but believe that if the work of the association were widely known there would be thousands more annual subscribers. With the approval of the board he hoped to make an appeal to all non-subscribers shortly. He might point out that the board were willing to receive War Bonds as donations, or War Loan Stock, or, if accompanied by a request to that effect, to invest any donations in such securities, so that in that way both the country and the association would benefit.

Mr. C. Goddard (London) seconded the motion, and it was unanimously adopted.

A vote of thanks was passed to the auditors, Mr. Roderick Hamilton Purves, Mr. Ernest Goddard and Mr. John Stephens Chappelon, and they were re-elected. The board of directors were also re-elected, and the proceedings terminated with a vote of thanks to the chairman for presiding.

The annual report contained a general appeal in view of the heavy demands made upon the association. As a result upwards of £408 has been received since it was printed, amongst the donations being the following:—Mr. A. Wightman (Sheffield), £149; Sir A. Norman Hill (Liverpool), £52 10s.; Mr. C. G. May, £25; Mr. Clement L. Smiles, £25; Sir Walter Trower, £10 10s.

The Union Society of London.

The Society met at the Middle Temple Common Room on Wednesday, 12th December, 1917, at 8 p.m. The subject for debate was, "That this House regards the suggested formation of a League of Nations as impracticable." Opener, Mr. Quass. Opposer, Mr. Stranger. The motion was lost.

Belgian Lawyers' Relief Fund.

Amount previously notified	£1,112 4 6
The following further donations are gratefully acknowledged:—	
Thos. B. Sugden, Esq. (third donation)	2 0 0
G. W. Duncan, Esq.	1 1 0
	£1,115 5 6

Further donations are very urgently needed, and may be sent to "The Belgian Lawyers' Aid Committee," General Buildings, Aldwych.

Mr. Justice Darling and the Privy Council.

When Mr. Justice Darling took his seat in Court on Wednesday a large gathering of members of the Bar assembled to congratulate him on the honour of a Privy Councillorship which has been conferred upon him by his Majesty.

Mr. Justice A. T. Lawrence, Mr. Justice Lush, Mr. Justice Shearman, Mr. Justice Bailhache, Mr. Justice Salter, and Mr. Justice Roche accompanied his Lordship.

The Attorney-General, says the *Westminster Gazette*, said that it had been announced that his Majesty had indicated his intention to summon his lordship to serve as one of his Majesty's Privy Council. This distinction was always a high one, but it had not previously been given to a judge who still occupied a position on the Bench. It was his desire to make himself the mouthpiece of his colleagues in congratulating his lordship on the distinction, so rare, though in their judgment so fully deserved. His lordship had occupied a seat on the Bench for almost twenty years. He thought that it was sixteen years ago since he (Sir Frederick) argued his first case before his lordship. He was then a young man, recently called to the Bar. He should never forget the kindness and encouragement he received from his lordship on that occasion. This kindness was no isolated occurrence. All his colleagues had had the same experience. His lordship had introduced what was described as "a little judicial levity." The Bar had never failed to recognise that this humour never prejudiced but often contributed to the elucidation of justice, which had been his lordship's passionate object during his career. All his lordship's friends at the Bar joined with him in congratulating him upon the honour conferred upon him.

Mr. Justice Darling, in replying, said that if anything could enhance the value of the honour which his Majesty had been pleased to bestow on him—he recognised that it was an exceptional honour—it would be the words which the Attorney-General had just addressed to him. How-

cwt. if the distance in a straight line is less than 10 miles, or 1s. per cwt. if such distance equals or exceeds that limit.

C.—WHOLESALE GROSS PROFIT.

There may be added in respect of wholesalers' gross profit:—

(a) a sum at the rate of 7s. per cwt. on the sale of any bacon or ham which has, by some person other than the importer, curer or manufacturer thereof, been washed and drained, or prepared by some process mentioned in the Second Schedule;

(b) a sum at the rate of 4s. per cwt. on the sale of any other bacon or ham or any lard: Provided that there may also be added a further sum at the rate of 2s. per cwt. as respects such part of the quantity included in any sale as does not amount to a complete original box or package, but this further sum may not be added on more than one sale made by any one seller to the same buyer in any week or more than once in respect of the same bacon, ham or lard.

(ii) The total sum added in respect of transport and the sum added in respect of process charges shall be separately stated in the invoice relating to any sale, but the details of the charges need not be stated unless required by the buyer.

3. *Sales to secondary wholesalers.*—Where a dealer who has purchased any bacon, ham or lard direct from the importer, curer, manufacturer or refiner thereof is selling the same to a secondary wholesaler, the sum of 7s. per cwt. or 4s. per cwt. which may be added in respect of wholesalers' gross profit shall as the case may require be reduced to 4s. per cwt. or 3s. per cwt.

4. *Sale by secondary wholesalers.*—Where a secondary wholesaler is selling otherwise than by way of retail sale, any bacon, ham or lard purchased by him at a price which included a sum in respect of wholesaler's gross profit, he may, upon such re-sale, add to the price in respect of wholesalers' gross profit:—

(a) A further sum at the rate of 9s. per cwt. on the sale of any bacon or ham which has been washed and drained or prepared as mentioned in Clause 2.

(b) A further sum at the rate of 4s. per cwt. on the sale of any other bacon or ham, or any lard.

5. *Limitation on Cuts.*—No person shall sell or buy except on the occasion of a retail sale, any bacon or ham in any cut not mentioned in the first Schedule and no person shall for the purpose of sale prepare any bacon or ham by any process not mentioned in the second Schedule, or sell or buy, except on the occasion of a retail sale, any bacon or ham so prepared.

6. *Sale by retail.*—(a) For the purpose of ascertaining the maximum price at which bacon or ham may be sold by retail, the retailer shall ascertain the cost per lb. by reference to the actual cost of the side or other cut in question and the invoice weight thereof.

(b) On a sale by retail of a side or cut not divided into separate portions, the price per lb. sold shall not exceed the cost per lb. so ascertained by more than 3d.

(c) On a sale by retail of a side or cut divided into separate portions, the prices charged shall be such that the rate per lb. on the whole side or cut does not exceed the cost per lb. so ascertained by more than 3d., the retailer being at liberty to distribute his prices within this limit as he may think fit.

(d) On a sale of lard by retail the maximum price shall be the actual cost of the lard sold with an addition thereto at the rate of 2d. per lb.

(e) No charge may be made for giving credit or making delivery.

7. *Actual cost to retailer.*—(a) For the purpose of the preceding clause the actual cost of bacon, ham or lard, not being bacon or ham imported, manufactured or cured by the retailer, or lard imported, manufactured or refined by the retailer, shall be taken at the price paid or payable by him therefor (not exceeding the maximum price authorized by this Order), together with the amount, if any, paid or payable or deemed to have been paid by him in respect of transport and not included in such price, and the actual cost of bacon or ham imported, manufactured or cured by the retailer, or lard imported, manufactured or refined by the retailer, shall be the maximum first hand price of such bacon, ham or lard, together with the amount, if any, paid or deemed to have been paid by him in respect of transport.

(b) If the retailer has prepared the bacon or ham by any process mentioned in the second Schedule, a sum calculated according to the provisions of that Schedule shall be added for the purpose of ascertaining the actual cost, and where any bacon or ham is washed and drained by the retailer, but has not been prepared by any such process, a sum at the rate of 3s. per cwt. may be added for such purpose.

(c) Where the price paid by a retail dealer for bacon, ham or lard does not include delivery to his own retail premises, and the bacon, ham or lard is carried to his retail premises in his own cart or van, he shall be deemed to have made a payment for such carriage at the rate of 6d. per cwt. if the distance in a straight line is less than ten miles, or at the rate of 1s. per cwt. if such distance equals or exceeds that limit.

8. *Terms of payment.*—(a) The terms of payment and credit on the occasion of any sale other than a retail sale shall be, at the seller's option, either—

(i) payment before delivery with discount for 2 months and 7 days at the rate of 5 per cent. per annum;

(ii) payment within 7 days of invoice with discount for 2 months at the rate of 5 per cent. per annum;

(iii) payment within one month with discount for one month at the rate of 5 per cent. per annum.

(b) When discounts are allowed on a sale, the price upon such sale shall for the purpose of the Order be reckoned at the full price before deducting the discount.

9. *Wrappings included in prices.*—The maximum prices prescribed by this Order include in each case charges for suitable wrappings or packages.

10. *Purchasers may rely upon vendor's statements.*—Where the maximum price at which bacon, ham or lard may be sold by any person depends upon the amount of any sum or sums paid or charged or payable or chargeable in relation thereto by any former seller, such person shall be entitled to rely upon any written statement as to the amounts of the sum or sums so paid or payable, charged or chargeable, that may have been made to him by the person from whom he bought the bacon or ham, unless he has reason to suspect the truth of such statement.

11. *Bacon and ham to be invoiced as imported or home produced.*—The invoice relating to any sale other than a sale by retail of bacon or ham shall state whether the bacon or ham is imported or home produced.

12. *Prices to be exhibited.*—Every retailer of bacon, ham or lard shall, so long as he shall have any bacon, ham or lard on sale, display prominently at the shop or other place of sale a dated statement or dated statements showing the prices at which he is selling bacon, ham or lard at such shop or place, and when he is selling different varieties or cuts of bacon or ham at different prices the statement or statements shall be in such form or so displayed as to show which is the price of each variety and cut and shall on reasonable demand give to any person authorized by the Food Controller or a Food Committee all such information as may be necessary for shewing which of the documents and records mentioned in that Clause relate to the bacon, ham and lard which he has for the time being on sale.

No retailer shall sell any cut of bacon or ham or any lard at a price per lb. higher than that shewn on any such statement. Every retailer shall by ticket or label specify which of the cuts of bacon or ham for the time being exposed for sale are imported or home produced.

13. *Records.*—Every person dealing in bacon, ham or lard shall keep accurate records containing such particulars as are necessary to shew whether or not he is complying with the provisions of this Order, so far as they relate to him or to his trade, and shall make such returns as to his trade in bacon, ham and lard as may from time to time be required by the Food Controller or a Food Committee. All such records and relevant documents, including invoices and dated statements of price, shall be open to the inspection of any person authorized by the Food Controller or the Committee.

14. *Offers and conditions.*—A person shall not sell or offer or expose for sale or buy or offer to buy any bacon, ham or lard at prices exceeding the maximum prices provided by or under this Order or in connection with any sale or disposition or proposed sale or disposition of bacon, ham or lard, enter or offer to enter into any artificial or fictitious transaction or make or demand any unreasonable charge.

15. *Interpretation.*—The expression "Food Committee" shall mean as respects Great Britain a Committee appointed in pursuance of the Food Control Committees (Constitution) Order, 1917, or as respects Ireland, the Food Control Committee appointed for Ireland by the Food Controller.

The expression "importer" shall mean:—

(a) In the case of bacon, ham and lard imported otherwise than by or on behalf of the Food Controller, the person signing the shipper's draft, but this provision shall not be construed so as to limit the general interpretation of that expression;

(b) In the case of bacon, ham and lard, imported by or on behalf of the Food Controller, the person to whom such bacon, ham or lard is assigned by the Food Controller for the purposes of distribution.

The expression "secondary wholesaler" shall mean:—

(a) Any person who is licensed as a secondary wholesaler by the Food Controller or by any person authorized by him in that behalf.

(b) A trader who, in the ordinary course of his business, buys bacon, ham or lard from a wholesaler and resells the same to retailers in quantities not exceeding in the case of bacon and ham 3 cwt., and in the case of lard $\frac{1}{2}$ cwt. in any one week to any one purchaser.

If any question shall arise whether a person is or is not a secondary wholesaler under this provision, such question shall be determined by the Food Controller.

The expression "bacon" shall include shoulders and picnics. The expression lard shall not include neutral lard or compound.

16. *Exceptions.*—This Order shall not apply to

(i) Sales by a caterer of bacon or ham for immediate consumption in the ordinary course of his catering business;

(ii) Sales by retail of cooked bacon or ham by a person who at the time of such sale is ready and willing to sell uncooked bacon

or ham at the prices permitted by this Order or by a person who did not prior to the date of this Order sell uncooked bacon or ham in the ordinary way of his trade.

17. *Penalties.*—Infringements of this Order and summary offences against the Defence of the Realm Regulations.

18. *Revocation.*—The Bacon, Ham and Lard (Maximum Prices) Order, 1917, and all licences issued thereunder are hereby revoked as at the 19th November, 1917, but without prejudice to any proceedings in respect of any contravention thereof.

19. *Date of commencement of Order.*—This Order shall come into force:—

(a) So far as the same affects a first hand sale, on the 19th November, 1917.

(b) So far as the same affects a sale not being a first hand sale, or a sale by retail, on the 23rd November, 1917; and

(c) So far as the same affects a sale by retail, on the 26th November, 1917.

20. *Title.*—This Order may be cited as the Bacon, Ham and Lard (Provisional Prices) Order, 1917.

By Order of the Food Controller,
W. H. BEVERIDGE,
Second Secretary to the Ministry of Food.

17th November, 1917.

[The First Schedule contains Maximum Prices to be charged on a sale of Bacon or Ham by the Importer or Curer. Part I. (Sales by Importer). Part II. (Sales by Curer or Manufacturer.)]

[The Second Schedule contains Process Charges.]

[The Third Schedule contains maximum prices to be charged on a sale of lard by an importer of imported lard, by a manufacturer of English, Scottish or Irish lard, and by a refiner of raw or unrefined lard which has been refined by him in the United Kingdom.]

Societies.

Solicitors' Benevolent Association.

ANNUAL MEETING.

The annual meeting of the Solicitors' Benevolent Association was held on Wednesday at the Law Society's Hall, Mr. L. W. North Hickey (London chairman of the Board) presiding. Among those present were: Sir Walter Trower, Mr. W. Melmoth Walters, Mr. Chas. Goddard, Mr. Alfred Davenport, Mr. C. G. May, Mr. G. H. Bower, Mr. E. R. Cork, Mr. T. S. Curtis, Mr. J. R. B. Gregory, Mr. R. S. Taylor, Mr. Thos. Dixon (Chelmsford), Mr. G. E. Cockram (Tiverton), Mr. W. C. Blandy (Reading), Mr. G. M. Davey, Mr. J. W. Rider, Mr. W. W. Berry and Mr. H. T. Barnett.

The report stated that the association has now 3,754 members, of whom 1,104 are life and 2,650 annual subscribers; eighty-four of the life members are also annual subscribers. The association lost during the year ninety-six subscribers through death and forty-three through withdrawals, making a total of 139. It has obtained sixty new subscribers. The benefactions received included a further sum of £1,250 in respect of the Edward Wright bequest, and £100 under the will of the late W. G. King, also a munificent bequest of 1,000 £10 shares in Robey & Co. (Limited) (Lincoln), under the will of the late Frederick Andrew, primarily to create annuities for the benefit of Lincoln solicitors and their families. In consequence of the war no anniversary festival was held, and, as a result, and owing to the falling off in subscriptions and the increasing calls for relief, the expenditure from the general fund (exclusive of legacies with their investments) exceeded the income by no less than £757 7s. 10d. On the other hand, the balances from the special funds increased by £581 8s. 9d., so that as the net result of the year's working the expenditure exceeded the income by £205 5s. 6d. The total relief granted during the year amounted to £7,360 3s. 6d., an increase of £738 4s. 6d. as compared with 1916. This was the largest amount granted in relief in any year since the existence of the association.

The Chairman, in moving the adoption of the report, spoke in deep regret of the death of Sir Henry Johnson, a director and one of the staunchest friends of the association, and of Mr. W. Cheesman, of Hastings, who was also a good friend of the association and a most useful director. Having referred to the legacies mentioned in the report, he said the association had again been handicapped by the loss of donations which would have been received at the annual festival had it been held, but a sum of £443 had been received in donations from old friends of the association with the object of making up for the deficiency. The sum of £7,360, which had been distributed in relief during the year, exceeded by nearly £700 the amount distributed in 1916, and by nearly £400 the sum distributed in 1910, the largest amount expended previously. In accordance with the views which had been expressed at the last annual meeting, the board had, with some disregard to the income of the association, met the heavy claims made upon the funds with liberality, feeling that in these times it was better to distribute some portion of the invested capital, if need be, rather than not meet cases of real distress with generosity. Grants

which were adequate in days gone by had now become all-insufficient for bare existence, and there were but few cases where the position of the applicant had improved so that relief could be withdrawn or reduced. If they had in some small measure to deplete their capital resources, the directors believed that subscribers and donors would prefer that they should not save their money, but meet the present need of the time, in confidence that support would be provided in the future not less generously than in the past. But it was to those members of the profession who forgot the claims of their less fortunate brethren that he wished to appeal. Out of the total of some 15,000 practising solicitors the subscribers to the association numbered only 3,754. That was a miserable proportion, and he could not but believe that if the work of the association were widely known there would be thousands more annual subscribers. With the approval of the board he hoped to make an appeal to all non-subscribers shortly. He might point out that the board were willing to receive War Bonds as donations, or War Loan Stock, or, if accompanied by a request to that effect, to invest any donations in such securities, so that in that way both the country and the association would benefit.

Mr. C. Goddard (London) seconded the motion, and it was unanimously adopted.

A vote of thanks was passed to the auditors, Mr. Roderick Hamilton Purves, Mr. Ernest Goddard and Mr. John Stephens Chappell, and they were re-elected. The board of directors were also re-elected, and the proceedings terminated with a vote of thanks to the chairman for presiding.

The annual report contained a general appeal in view of the heavy demands made upon the association. As a result upwards of £408 has been received since it was printed, amongst the donations being the following:—Mr. A. Wightman (Sheffield), £149; Sir A. Norman Hill (Liverpool), £52 10s.; Mr. C. G. May, £25; Mr. Clement L. Smiles, £25; Sir Walter Trower, £10 10s.

The Union Society of London.

The Society met at the Middle Temple Common Room on Wednesday, 12th December, 1917, at 8 p.m. The subject for debate was, "That this House regards the suggested formation of a League of Nations as impracticable." Opener, Mr. Quass. Opposer, Mr. Stranger. The motion was lost.

Belgian Lawyers' Relief Fund.

Amount previously notified	£1,112 4 6
The following further donations are gratefully acknowledged:—	
Thos. B. Sugden, Esq. (third donation)	2 0 0
G. W. Duncan, Esq.	1 1 0
	£1,115 5 6

Further donations are very urgently needed, and may be sent to "The Belgian Lawyers' Aid Committee," General Buildings, Aldwych.

Mr. Justice Darling and the Privy Council.

When Mr. Justice Darling took his seat in Court on Wednesday a large gathering of members of the Bar assembled to congratulate him on the honour of a Privy Councillorship which has been conferred upon him by his Majesty.

Mr. Justice A. T. Lawrence, Mr. Justice Lush, Mr. Justice Shearman, Mr. Justice Bailhache, Mr. Justice Salter, and Mr. Justice Roche accompanied his Lordship.

The Attorney-General, says the *Westminster Gazette*, said that it had been announced that his Majesty had indicated his intention to summon his lordship to serve as one of his Majesty's Privy Council. This distinction was always a high one, but it had not previously been given to a judge who still occupied a position on the Bench. It was his desire to make himself the mouthpiece of his colleagues in congratulating his lordship on the distinction, so rare, though in their judgment so fully deserved. His lordship had occupied a seat on the Bench for almost twenty years. He thought that it was sixteen years ago since he (Sir Frederick) argued his first case before his lordship. He was then a young man, recently called to the Bar. He should never forget the kindness and encouragement he received from his lordship on that occasion. This kindness was no isolated occurrence. All his colleagues had had the same experience. His lordship had introduced what was described as "a little judicial levity." The Bar had never failed to recognise that this humour never prejudiced but often contributed to the elucidation of justice, which had been his lordship's passionate object during his career. All his lordship's friends at the Bar joined with him in congratulating him upon the honour conferred upon him.

Mr. Justice Darling, in replying, said that if anything could enhance the value of the honour which his Majesty had been pleased to bestow on him—he recognised that it was an exceptional honour—it would be the words which the Attorney-General had just addressed to him. How-

ever high the honour might be, it would be valueless unless conferred with the approval of those who were in the position best to judge whether it had been merited or not. The Bar and his colleagues on the Bench had taken an indulgent view of his career. He had tried, at all events, to adhere on the Bench to the standard of those who preceded him. He was the first to recognise that every one, himself included, naturally had the defects of his qualities. He had also discovered that some of them were said to have the defects of those qualities which were imputed to them whether they were their own or not. He thanked the members of the Bar and his brother Judges who had come to his Court to show that they concurred in the congratulations of the Attorney-General.

Sir George Cave and the Reform Bill.

In the House of Commons on the 7th inst., says the *Times*, on the motion for the third reading of the Representation of the People Bill:—

Colonel Sanders congratulated the Home Secretary on his conduct of the Bill and its results, and said that on the special matters to which he had himself drawn attention he had got nearly all he asked for.

Mr. Herbert Samuel was sure that the whole House desired to join, not only in congratulations, but in thanks, to the Home Secretary for the great services he had rendered.

The Chancellor of the Exchequer (Mr. Bonar Law): I do not rise to take part in the debate, but I should like to say that in the main I am in agreement with what has just been said by my right hon. friend (Mr. Samuel). I rise to set a very bad precedent, and that is for one member of the Government to praise his colleagues. There is, however, so strong a desire on my part to do it that I cannot refrain from saying how heartily I agree with what has been said about the achievement of my right hon. friend the Home Secretary. I think as a matter of fact that his Parliamentary gifts are of the very first order, and they are all the more remarkable considering at what late a stage in life he began his apprenticeship in this House. His success, in my opinion, for what it is worth, is due in the main to this, that he is a fair-minded man, and that is always appreciated by the House of Commons.

Sir G. Cave: I did not expect that I should be called upon to speak in this debate, but I should be ungrateful if I did not rise to say how much I appreciate what has been said by my hon. and gallant friend and those who followed him. They have spoken in too friendly terms of my own work, but I am sure they will expect me to say what they all feel, how much I and the Government as a whole owe first to those of my colleagues who have supported me throughout the debates, and especially to my right hon. friend the President of the Local Government Board, whose experience and judgment and good counsel have been of the greatest and most constant service both to myself and to the House, and also to the Secretary for Scotland and the Chief Secretary for Ireland, who dealt with all matters relating respectively to Scotland and to Ireland. I have also had the great benefit of the not unfriendly criticism, and very often the friendly support, of my right hon. friend the member for Cleveland (Mr. H. Samuel) and those members of his party who have taken special interest in this Bill. I have also had, what is even more valuable, first, the collaboration in the Bill of the House as a whole, and, last, the fact that we had a very good Bill indeed to deal with. It has been in some respects a difficult Bill. We have had some fences to clear from time to time; the stiffest of all has been cleared at the last moment; but still we are over them now and I hope nearing the goal. I do not doubt that the Bill will become law very nearly in the shape in which it now stands. I hope its provisions will last for many years to come, and I hope and believe the work we have done in our discussions on this Bill will endure to the lasting benefit of the country.

The Bill was then read a third time.

British Prisoners of War.

Mr. Macpherson, in a written reply to Mr. T. Davies, states that the number of British prisoners, including Regular and Territorial Forces, Royal Navy, and Royal Naval Division (including those in Switzerland) is as follows:—

	Officers.	Other ranks.
Germany	1,863	41,856
Turkey	340	1,959
Bulgaria	42	586
Austria	12	74
Totals	2,257	44,475

These are the latest figures in the War Office, but it is not possible to state the captures during the last month, as information is usually not less than a month after the event.

Legal News.

Appointments.

Major ROBERT TEMPERLEY, T.D., a member of the firm of Botterell, Roche & Temperley, solicitors, Newcastle-upon-Tyne, and of the allied firms at Sunderland and West Hartlepool, has been made a Deputy-Lieutenant for Northumberland.

Changes in Partnerships.

Dissolutions.

RICHARD STEPHENS JACKSON, CHARLES ROBERT BOWLES, and JOHN BELL JACKSON, solicitors (R. S. Jackson, Bowles & Jackson), Ingram-court, 167, Fenchurch-street, in the city of London, and Greenwich and Sittingbourne, in the county of Kent. 30th November. So far as regards the said John Bell Jackson.

[*Gazette*, 7th December.

W. J. MARTYN WIVELL and W. D. FRENCH, solicitors (Martyn Wivell & French), Camelford, in the county of Cornwall, and Tavistock, in the county of Devon. 1st June; [*Gazette*, 11th December.

Information Required.

MRS. MARY ELINA FREER, Deceased.—Will any person who can supply information as to the existence of a will of the late Mrs. M. E. Freer, who died at Leamington on the 22nd May, 1917, please communicate with Field & Sons, solicitors, Leamington?

General.

Mr. Justice Hill, in the Admiralty Court, on the 6th inst., says the *Times*, distributed £8,450 for saving the new steamer *Woodfield*, valued at £160,000, which was torpedoed on her maiden voyage in the English Channel in February, and beached at Newhaven after services by a torpedo-boat, an armed trawler, two tugs, and other craft. His lordship said that the damage done by the torpedo was extraordinary. It passed right through the vessel from port to starboard, making a hole 40 ft. long, bending out the plates 6 in., and making other holes, from which the ship must have sunk had not the salvage services been rendered promptly. Between the two tugs, *Alert* and *Joffre*, £7,750 would be divided, Lieutenant Macmillan, of torpedo-boat 5, would be given £100, Lieutenant Barclay £50, the crew £350, and the armed trawler *Glenboyne* £200.

In the House of Commons, on Tuesday, Mr. Pringle asked the Secretary of State for Foreign Affairs whether overtures for peace had been received from the Central Powers or either of them; and, if so, whether he could make a statement as to the nature of these overtures and as to the answer, if any, which had been returned. Mr. Balfour: As the People's Commissioners have thought fit to publish a confidential despatch to the Russian Chargé d'Affaires in London, there can be no objection to my saying that a communication was received by His Majesty's Government from Germany in September last, sent through a neutral diplomatic channel, to the effect that the German Government would be glad to make a communication to His Majesty's Government relative to peace. His Majesty's Government replied that they would be prepared to receive any communication that the German Government might desire to make to them, and to discuss it with their Allies. His Majesty's Government informed the Governments of France, Italy, Japan, Russia, and the United States of America of the German suggestion and of their reply. No answer has been returned, and no other official communication has been received.

In the House of Commons, on the 6th inst., Mr. Wardle, replying to Major Hunt, who asked whether the Board of Trade were aware that since the commencement of the war over 9,000,000 insurance policies had lapsed, and that this had been done without any Government supervision and without the companies being compelled to disclose to the authorities the amount of premiums paid on such policies, or what the policy-holders had received or would receive in return for the amounts they had paid, said: The returns filed under the Assurance Companies Act do not show the total number of lapsed policies or the premiums paid on such policies, but I understand that, as a general rule, two-thirds of lapsed policies have been in existence for less than a year, and three-fourths for less than two years. In answer to another question put by Major Hunt, Mr. Wardle said: No returns are made by industrial assurance companies of the number of policies on which premiums are not being paid, but which have not been lapsed owing to the Courts (Emergency Powers) Act. The policy-holders generally are, no doubt, aware of the fact that the policies remain in force, and I have no reason to think that attempts to collect the premiums cease so long as there is any probability of their being paid.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 1.	Mr. Justice NEVILLE.	Mr. Justice EVE.
Monday Dec. 17	Mr. Leach	Mr. Goldschmidt	Mr. Borrer	Mr. Synges
Tuesday ... 18	Church	Leach	Goldschmidt	Bloxam
Wednesday ... 19	Farmer	Church	Leach	Borror
Thursday ... 20	Jolly	Farmer	Church	Goldschmidt
Friday ... 21	Synges	Jolly	Farmer	Leach
Saturday ... 22	Bloxam	Synges	Jolly	Church

Date.	Mr. Justice SARGANT.	Mr. Justice ASTBURY.	Mr. Justice YOUNG.	Mr. Justice FERGUSON.
Monday Dec. 17	Mr. Bloxam	Mr. Jolly	Mr. Farmer	Mr. Church
Tuesday ... 18	Borror	Synges	Jolly	Farmer
Wednesday ... 19	Goldschmidt	Bloxam	Synges	Jolly
Thursday ... 20	Leach	Borror	Bloxam	Synges
Friday ... 21	Church	Goldschmidt	Borror	Bloxam
Saturday ... 22	Farmer	Leach	Goldschmidt	Borror

The Christmas Vacation will commence on Monday, the 24th day of December, 1917, and terminate on Saturday, the 5th day of January, 1918, inclusive.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—TUESDAY, Dec. 4.

ADAMS, MARY, Cardiff Jan 1 Simons & Co, Merthyr Tydfil
 ASH, KATHERINE MARY, Upper Tooting Jan 4 Marons & Francis, Broad st av
 BATES, HANNAH, Burnham Market, Norfolk Dec 28 Jackman & Sons, Ipswich
 BRISTOW, KATE ANN, Anerley Jan 7 Dunkerton & Son, Edford row
 BRADKING, JESSIE LEMLA, St Leonards on Sea Jan 5 Trower & Co, New sq
 Lincoln's inn
 BROWN, GEORGE WHITTON, Octacumund, India Jan 30 Wood & Sons, Poultry
 BROWN, ANN DUDIN, Harrington rd Dec 26 Dawes & Sons, Birchlin la
 BURR, Admiral J LESLIE, Holyhead Dec 22 Roberts, Holyhead
 CARTER, EDWARD AUGUSTUS, Hereford Jan 5 Speed, Mackville st
 CHADDOCK, ARTHUR CHARLES Liverpool Jan 1 Lloyd, Liverpool
 CLAYTON, GEORGE EDWARD, Sale, Chester, Merchant Jan 31 Grundy & Co,
 Manchester
 DANIELL, COL DE COUBOU, Stamford, Lancs Jan 25 Tucker & Co, South sq, Gray's inn
 ESTOUBERT, FRANCIS ANDERSON, Stretford, nr Manchester Jan 4 Bote & Co,
 Manchester
 GILLIBRAND, PHILIP ARTHUR, Johannesburg, South Africa Jan 12 Chapman & Co,
 Manchester
 HANDLEY, WILLIAM, Urmston, Baker Jan 31 Innes, Manchester
 HAVILAND, ISRAEL REBECCA, Hove Jan 5 Thomas & Clark, Canon st
 HEWITT, WILLIAM WILKINS, Dedham, nr Colchester Jan 7 G & G Keith, Southampton
 st, Holborn
 HOUGH, JOHN, Wigan, B dler Maker Dec 31 Wall & Son, Wigan
 HUGHES, GEORGE, Gladestry, Radnorshire, Farmer Dec 31 Temple & Philpne
 Kingston, H. reforeshire
 INNES, ELIZABETH AGNES, Glasbury Jan 8 Harding & Co, Barnstaple
 ISHERWOOD, SAMUEL GEORGE, Hale, Chester, Merchant Jan 31 Grundy & Co,
 Manchester
 JONES, THOMAS CARMEL, Clarendon rd, Upper Richmond rd Dec 31 Attenborough
 & Co, Piccadilly
 JONES, JAMES GUSTRAY, Wigan, Lancs, Pickle Manufacturer Dec 30 Barlow & Co,
 Wigan
 LAKE, ERNEST EDWARD, 64 Russell st, Bloomsbury, Solicitor Feb 1 Tucker & Co, Gt
 Russell st, Bloomsbury
 LEGGATT, CHARLES, Brighton, Builder Dec 31 Peckett, Brighton
 LOVE, ALICE, Burstock rd, Putney Jan 10 W H & A G Herbert, Col's
 MATTHEWS, WILLIAM JAMES, Dauntsey, Wilts, Farmer Dec 20 Bevir & Son, Wootton
 Bassett
 MOSS, JOHN, Handforth, Chester Dec 31 Dean & Espley, Wellington, Salop
 OWEN, LLEWELLYN, Bucknell, Salop, Farmer Dec 31 Marston & Sons, Ludlow
 PATTEN, GEORGE, Bexley Heath, Kent, Police Officer Jan 5 Russell, Bexley Heath
 PRICHARD-JONES, Sir JOHN, Elstree, Herts Jan 12 Strong & Boiden, Gracchurch st
 SCOTT, AUGUSTA ERNESTA SARA, Stratton st, Piccadilly Jan 16 Sumner & Chilcott,
 Aundel st, Strand
 SHEPARD, ANNE ELIZA GRATTAN, Wincombe, Somerset Jan 11 Ford, Weston super
 Mare
 SPELMAN, SARAH, Carleton Road, Norfolk Jan 5 Tillet & Co, Norwich
 TAYLOR, EDMUND, Blackpool, Contractor Jan 10 Read, Blackpool
 THOMAS, HARRIET ELIZA, Bath Dec 31 Withy, Bath
 TOMPKINS, DAISY MAY, Brighton Dec 21 Barfield & Barfield, West st
 WILLIAMS, WILLIAM CHARLES, Parkside, Dorset Dec 31 Stone, Exeter
 WILLIAMS, ANN, Llanfairfechan, Carnarvon Dec 22 Davies, Carnarvon
 WILSON, JAMES, Winnipeg, Canada, Merchant Dec 20 Taylor, Preston
 WILSON, AGNES BROCKETT, Bedford Jan 5 Waddilove & Johnson, Knightbridge st
 WRIGHT, JAMES, Plymouth, Commercial Traveller Jan 14 Watts & Anthony,
 Plymouth

London Gazette.—FRIDAY, Dec. 7.

ALDRICH, MARGARET ELIZABETH, Ipswich Jan 6 Keresy, Ipswich
 AMBLER, ABRAHAM ARTHUR, Thornbury, Bradford Jan 31 Neill & Dawson, Bradford
 ANDERSON, GEORGE, Tollington rd, Holloway Jan 10 Mote & Son, Gray's inn sq
 ASHTON, JOSEPH PERCY, Broad st, Manufacturer Jan 9 Roofs & Co, King st, Cheap
 side
 BAKER, MARY, Alnwick Jan 10 Mote & Son, Gray's inn sq
 BENTLEY, ALFRED THOMAS, Manchester Feb 1 Tatham & Co, Manchester
 BESWICK-ROYS, MARY ALICE GIBSON, Littleborough, Lancs Jan 21 Milne & Co
 Manchester
 BLUNT, JANE FRANCES ANNE, St Leonards on Sea Jan 18 Foord & Son, Philpot in
 BULWER, EDGAR TURNER, Great Yarmouth Dec 31 Lynde, Great Yarmouth
 COSTER, ALBERT, H M 5 Queen Mary Dec 22 Cooper & Co, Leadenhall st
 COURTHOP, MARGARET ESTHER LUCY, Lewes, Sussex Jan 15 Williams & James,
 Norfolk House, Thames Embankment
 DARLEY, HENRY SILVESTER, Palace st, Buckingham Gate April 1 Roys & Co, Bed-
 ford sq

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, Dec. 7.

INVICTA ENGINEERING CO., LTD.—Creditors are required, on or before Dec 27, to send their names and addresses, and particulars of their debts or claims, to Frank Charles Harper, 27, Chancery ln, liquidator.
 JOHN KAY & CO., LTD.—Creditors are required, on or before Jan 10, to send their names and addresses, and the particulars of their debts or claims, to Alfred Shuttleworth, Lloyd's Bank bldgs, King st, Manchester, liquidator.
 OILAND SYNDICATE, LTD.—Creditors are required, on or before Dec 24, to send their names and addresses, and the particulars of their debts or claims, to Frank Wortham, 7, Laurence Pountney hill, liquidator.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—TUESDAY, Dec. 11.

J. C. PAUL & SON, LTD.—Creditors are required, on or before Dec 23, to send their names and addresses, and the particulars of their debts or claims, to Mr. Arthur C. Gillman, 81, Stephen's chambers, Telegraph st, liquidator.

Winding-up of Enemy Businesses.

London Gazette.—TUESDAY, Dec 11.

JACOB MARQUILIES.—Creditors are required, on or before Dec 18, to send, by prepaid post, full particulars of their debts or claims, to Peter Leask, 7, St Mildred ct, Bank controller.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, Dec. 7.

Midway Barge Builders & Carriers, Ltd. Oiland Syndicate, Ltd.
 Empire Shipping Co., Ltd. Northern Export Co., Ltd.
 W. T. Clatterbuck & Co., Ltd. J. Gullen & Co., Ltd.
 Joseph Elisha, Ltd. General Securities Corporation, Ltd.

London Gazette.—TUESDAY, Dec. 11.

Robinson (Upholstery Trimmings), Ltd. Battershall's Stores, Ltd.
 Colvish Brick & Tile Co., Ltd. Walsch Club Chambers Co., Ltd.
 Newlands Golf Club, Ltd. London Metal Banking Co., Ltd.
 Shirley Syndicate, Ltd. E. Sandler & Co., Ltd.

THE LICENSES AND GENERAL INSURANCE COMPANY, LIMITED.

Formerly THE LICENSES INSURANCE CORPORATION AND GUARANTEE FUND, LIMITED.

24, MOORGATE STREET, LONDON, E.C. 2

ESTABLISHED IN 1890.

LICENSES INSURANCE.

SPECIALISTS IN ALL LICENSING MATTERS.

Upwards of 1,000 Appeals to Quarter Sessions have been conducted under the direction and supervision of the Corporation.
 Suitable Clauses for insertion in Leases or Mortgages of Licensed Property, Settled by Counsel, will be sent on application.

POOLING INSURANCE.

The Corporation also insures risks in connection with FIRE, CONSEQUENTIAL LOSS, BURGLARY, WORKMEN'S COMPENSATION, FIDELITY GUARANTEE, THIRD PARTY, &c., under a perfected Profit-sharing system.

APPLY FOR PROSPECTUS.



DAVIS, JULIAN, Royal Palace, Kensington Jan 25 Isaacs & Co, Basinghall at
 DOYLE, FREDERICK WILLIAM, Sheffield Jan 31 Clegg & Sons, Sheffield
 ELMHIRST, Capt EDWARD PENNELL, Blisworth, Northampton Jan 6 Roche & Wright,
 Daventry
 FARHAM, WILLIAM FREDERICK, Royston Jan 12 Banham, Royston, Herts
 FATHERSON, FREDERICK, Hunserson, nr Nantwich, Farmer Dec 31—Eileston, Crewe
 FORD, SUSAN ALICE, Lee, Kent Feb 1 Davidson & Co, Lime at
 FULFORD, ROBERT LOVSBAND, Thobald's rd, Gray's inn Dec 31 Walker & Co, Theo-
 bald's rd, Gray's inn
 GALLOWAY, LILIAN, Burnmouth Jan 18 Bromley & Hyde, Ashton under Lyne
 GODSALL, EDMUND HILL, Epdon Jan 12 Bell & Co, Ormond House, Queen Vic-
 toria st
 GRIFFITH, Rev ARTHUR HAMMOND, Beverley Jan 1 Griffith & Gardiner,
 St Swithun's ln
 GRIME, ELIZABETH, Philadelphia Jan 18 Worrell, Regency House, Warwick st,
 Regent st
 GURST, CAROLINE FRANCIS, King's Norton, Birmingham Jan 31 Ore, Birmingham
 HEATH, HENRY JAMES, Piccadilly Jan 31 Rexworthy & Co, Queen st
 HILL, Lady CLARA HELENA MORGAN, Maidstone Jan 10 Thorne & Co, Great
 James st
 HOLLIDAY, LUCY, Oxford, College Servant Jan 19 Hazel & Baines, Oxford
 ILLSTON, GEORGE ALFRED, North Rotherham, Yorks, Art Master Jan 31 Willis &
 Willis, Rotherham
 LAZARUS, ARTHUR CYRIL, Belsize Park gdns, Hampstead Jan 25 Isaacs & Co, Basing-
 hall st
 LEWIS, RICHARD, West Hagley, Worcester Jan 6 Wyndham & Co, Stourbridge
 LING, WILLIAM GIRLING, Ipswich Jan 6 Kersey, Ipswich
 MERRICK, ADELAIDE, Uitching, Sussex Jan 15 William & James, Norfolk House,
 Thame Embankment
 MOSS, CLARA, Dawson pl, Kensington Jan 14 Joseph & Hyam, Finsbury pvt
 MUGGERIDGE, HARRIET ELIZA, Copenhagen st, Islington Jan 4 Pumphrey & Son, Pater-
 noster row
 NICHOLS, FRANK, Applegarth rd, Brook Green Jan 7 Pettiver & Peckares, College hill
 RAMSAY, CHARLES WILLIAM, Mincing ln Jan 31 Salaman & Co, London Wall
 SHERWOOD ROBERT, St Anne on Sea, General Smith Jan 21 Milne & Co, Manchester
 SEMMERS, JOSEPH Feb 1 Pinniger & Co, Westbury, Wilts
 SYKES, ELIZABETH AMANDA ANN, Coventry Jan 16 Tyrrell & Son, Bank chmbr, High
 Holborn
 UNWIN, MARTHA, Prestatyn Jan 7 Pennington & Higson, Liverpool
 WEBBERLEY, WILLIAM THOMAS, Wolverhampton, Coal Merchant Dec 23 Beavon,
 Wolverhampton
 WILLIAMS, WALTER HENRY, Newport, Mon, Wine Merchant Mar 6 Bradley & Son,
 Cardiff
 WILLSON, Rev JOHN WRIGHT, Hookley Heath, Warwick Jan 8 Burman, Birmingham

London Gazette.—TUESDAY, Dec. 11.

ALLARD, Capt, PHILIP HATWARD, Surbiton Jan 14 Stephenson & Co, Lombard at
 ASHWORTH, LAWRENCE, Altham, Lancs, Farmer Jan 19 Britcliffe & Son, Acreington
 BALL, Rev FREDERICK, Gresford, Northampton Dec 31 Becke & Co, Northampton
 BRAMES, ELLEN DORA, Brighton Jan 1 Nye & Donne, Brighton
 BILSON, ANNIE ELIZA, Buxton, Derbyshire Jan 11 March & Co, Manchester
 BINDLOSS, JAMES BACKHOUSE, Buxton Jan 10 Lord, Manchester
 BLACKBURN, MARY, Hale, Chester Jan 13 Lambert & Smith, Manchester
 BLAKE, Capt NORMAN PILKINGTON, Bishopsgate Jan 14 Stephenson & Co, Lombard at
 BOND, HENRY, Southsea, Librarian Jan 12 Maidment, Portsmouth
 ROTTOMLEY, JOSHUA, Brighouse, Currier Jan 7 Furniss & Co, Brighouse
 BROOKS, MARY WILLOUGHBY, Persia, Agency Manager Jan 10 Lord, Manchester
 BROOKS, ERNEST, Manchester, Manager Jan 10 Lord, Manchester

Bankruptcy Notices.

London Gazette.—FRIDAY, Dec. 7.

RECEIVING ORDERS.

BURKE, B. & Co, Aldersgate st, Skirt Makers High Court
 Pet Oct 31 Ord Dec 4
 CLEMON, ELLEN LOUISA, Boston, Lines Boston Pet Dec 5
 Ord Dec 5
 DREWITT, G J (Male), Romsey, Hants, Builder Southamp-
 ton Pet Nov 16 Ord Dec 3
 ECONOMY APPLIANCES AND ENGINEERING CO, Victoria st,
 Weston near, Engineers High Court Pet June 21
 Ord Dec 5
 GOLDSTRAW, GEORGE HULME, Leek, Staffs, Dyer Maccoles-
 field Pet Nov 17 Ord Dec 1
 HULME, GEORGE EDMUND, Bradford, Commercial Traveller
 Halifax Pet May 15 Ord Dec 3
 LISTER, FRED, Sheffield, Turner Sheffield Pet Dec 4
 Ord Dec 4
 NIMAN, MARK, Manchester, Manager Manchester Pet
 Dec 3 Ord Dec 3
 ROBERTS, GEORGE ALBERT, Wigan, Lancs, Engineer Man-
 chester Pet Dec 3 Ord Dec 3

FIRST MEETINGS.

BURKE, B. & Co, Aldersgate at, Skirt Makers Dec 17 at 12
 Bankruptcy bldgs, Carey st
 COOPER, ARTHUR EDGAR, Rotherham, Yorks, Pig Dealer
 Dec 14 at 12 Off Rec, Figtrees ln, Sheffield
 DIX, GEORGE JAMES, Chisney, Berks, Grocer Dec 17
 at 12 1, St Aldate's, Oxford
 DREWITT, GEORGE JOHN, Romsey, Hants, Builder Dec 17
 at 11 Off Rec, Midland Bank chmbrs, High st, South-
 ampton
 ECONOMY APPLIANCES & ENGINEERING CO, Victoria st,
 Westminster, Engineers Dec 18 at 12 Bankruptcy
 bldgs, Carey st
 GOLDSTRAW, GEORGE HULME, Leek, Staffs, Dyer Dec
 17 at 2 North Stafford Hotel, Stoke-on-Trent
 HORTON, E J, Sheffield, Manager Dec 14 at 12.30 Off Rec,
 Figtrees ln, Sheffield
 LISTER, FRED, Sheffield, Turner Dec 14 at 12.30 Off Rec
 Figtrees ln, Sheffield
 ROOKER, HAROLD ALFRED, Birmingham, Tobaccoist
 Dec 14 at 11.30 Off Rec, Ruskin chmbrs, Corporation
 at, Birmingham
 TAWIL, SELIM, Manchester, Shipper Dec 17 at 3 Off
 Rec, Byrom st, Manchester

Amended notice substituted for that published in
 the London Gazette of Dec 4:

WAKELAM, WILLIAM JOHN, Wolverhampton, Tool Setter
 Dec 12 at 12 Off Rec, 30, Lichfield st, Wolverhampton

BRUCE, DAVID GRAHAM, Epsom, Shipbroker Jan 21 Budd & Co, Austin Friars
 CHESTER, THOMAS, Kingston upon Hull Jan 5 Williamson, Hull
 CLARK, HUGH CAMPBELL WILSON, Ashton upon Mersey, Surgeon Feb 1 Wilmot &
 Hodges, Southport
 CSEAGE, CHARLES VANDELEUR, Barrister at Law, Charlton rd, Blackheath Feb 1
 Whitley & So, Lincoln's inn fields
 CRUTCHETT, JAMES, Strat-on, Cornwall Jan 12 Box & Co, Great James st
 D'ESTERHAZY, SARAH VIRGINIA, Beilgrave mans, Grosvenor gdns Jan 15 Soames & Co,
 Leeson House, Norfolk st
 EDSON, SARAH LOUISA, Nottingham Dec 31 Marriott, Nottingham
 ELLIS, ELIZABETH MARY LEIGH MULLETT, Shepperton Jan 17 Priest, Verulam bldgs
 Gray's inn
 FAWCETT, LEON, Scarborough Jan 10 Hart & Munby, Scarborough
 GASS, EMMA, Kendal, Westmorland Jan 12 Watson & Chorley, Kendal
 GARRATT, ALBERT, Whalley, Lancs Jan 5 Ramsbottom, Clitheroe
 GEBHARD, SARAH JANE, Bushey, Herts Jan 7 Penman & Brown, Watford
 GRAFTON, JOHN HUNT, Altrincham, Chester Jan 6 Wood & Co, Manchester
 HARRIS, WALTER STANLEY, Nevmoaks Jan 15 Batesons & Co, Liverpool
 HARTLEY, RICHARD, Wetherby, Yorks, Farmer Dec 31 Simpson & Curtis, Leeds
 HASLER, ARTHUR THOMAS, M C, Southsea Jan 8 Hellard & Son, Portsmouth
 HEAD, BENJAMIN WIGTHSON, Woking Jan 23 Munns & Longden, Frederick's pl
 HILL, SARAH, Matlock Jan 15 String & Sons, Sheffield
 HOPPER, MARY JANE, Croft on Tees, Yorks Jan 5 Stevenson & Co, Darlington
 HOUGH, WILLIAM, Burnley, Tanner Jan 1 Steele, Burnley
 HUTCHISON, JANE, Whaley Bridge, Derby Jan 10 Lord, Manchester
 IRVING, MARY JANE, Carlisle May 31 Ambler, Ripponden, nr Halifax
 JOAD, LAURA CATHERINE, Patching, nr Worthing Jan 9 Charles & Co, Worthing
 JONES, HANNAH, Llangristiolus, Angles Jan 14 Hughes, Chester
 LINES, EMMA, Leicester Jan 31 J & S Harris, Leicester
 NEWTON, EDWARD, ALGERNON, Slough, Bucks Jan 31 Sutherland, Clement's inn pas,
 Strand
 PEARLESS, JAMES RICHARDSON, East Grinstead Jan 19 Pearless & De Rougemont, East
 Grinstead
 POLGLASE, TIMOTHY CORNELIUS, Falmouth, Ironmonger Jan 8 Armitage, Falmouth
 POWER, ELIZA, Gunterstone rd, West Kensington Jan 31 Bucknell & Co, Raymond
 bldgs, Gray's inn
 PRICHARD JONES, Sir JOHN, Elstree, Herts Jan 12 Strong & Bolden, Gracechurch st
 SAWTELL, ELLEN CATHERINE, Newport, Mon Jan 16 Evans & Jones, Newport,
 Mon
 SCOGINGS, WILLIAM PHILIP, Hampton Wick Jan 25 Burton & Co, Surrey st, Strand
 SHARP, GEORGE, Kingston upon Hull Jan 14 Burland & Macturk, South Cave,
 Yorks
 SMITH, CYRIL ALDIN, R N V R, Great Portland at Jan 22 Sandford & Co, Howard
 House, Arundel st, Strand
 SMITH, WILLIAM, Chester, Licensed Victualler Jan 14 Hughes, Chester
 STROGO, ELIZABETH, Keswick, Cumberland Jan 19 Broatch & Son, Keswick
 SUTTON, SARAH HANNAH, Birmingham Jan 25 Mogford & Co, Birmingham
 TAYLOR, SARAH, Tavistock, Devon Dec 31 Woolcombes & Yonge, Plymouth
 THEWELLS, SHAW, Llandudno, Clitheroe Dec 31 Bone & Son, Llandudno
 THORNE, VINCENT, Southport Feb 1 Wilmot & Hodges, Southport
 TIMMS, GEORGE, Nantwich, Chester, Farmer Jan 19 Whiteley & Bevan, Nantwich
 TINDAL, HARRIET JANE, Bristol Jan 15 Meade-King & Co, Bristol
 TOWNSEND, ELIZABETH ANN GAYDON, Plymouth Jan 10 Elliott & Elliott, Plymouth,
 WETHERALL, FREDERICK AUGUSTUS, Folkestone Dec 31 Lawrance, Folkestone
 WHETTER, JOHN, Exeter Jan 17 Adey, Newport, Mon
 WHITEHOUSE, ERNEST AMPHLETT, Golden's Green rd, Hendon, Solicitor Jan 1 Withers
 & Co, Arundel st, Strand
 WILLIAMS, HENRY, Dawley, Salop Jan 14 Dean & Espley, Wellington, Salop

ADJUDICATIONS.

CLEMON, ELLEN LOUISA, Boston, Lines Boston Pet Dec 5
 Ord Dec 5
 COOPER, ARTHUR EDGAR, Rotherham, Yorks, Pig Dealer
 Sheffield Pet Nov 13 Ord Dec 3
 DREWITT, GEORGE JOHN, Romsey, Hants, Builder South-
 ampton Pet Nov 16 Ord Dec 4
 JACOBS, SAMUEL STANLEY, Warrington gdns, Malda Hill,
 Agent High Court Pet Nov 7 Ord Nov 30
 LISTER, FRED, Sheffield, Yorks, Turner Shemeld Pet
 Dec 4 Ord Dec 4
 NIMAN, MARK, Manchester, Manager Manchester Pet
 Dec 3 Ord Dec 3
 PAYTON, Lady MARY STUART, Bracknell, Berks Windsor
 Pet Nov 28 Ord Dec 1
 PURDUE, GARFORTH HENRY, Norroy rd, Putney Wands-
 worth Pet June 15 Ord Dec 4
 WARING, WILLIAM HENRY, New Brighton, House
 Furnisher Liverpool Pet Nov 16 Ord Dec 3

London Gazette.—TUESDAY, Dec. 11.

RECEIVING ORDERS.

BROUGH, JOHN, Wolverhampton, Baker Wolverhampton
 Pet Dec 6 Ord Dec 6
 DEAKIN, G VIVIAN, Clifford st, Bond at High Court
 Pet Nov 21 Ord Dec 7
 EOCLES, WILLIAM, Colne, Lancaster, Fish Dealer Burnley
 Pet Dec 6 Ord Dec 6
 ELY, WALTER CRAWFORD, Gt Marlborough st, Solicitor
 High Court Pet June 19 Ord Dec 5
 FAIRBROTHER, WILLIAM LEMMAS, Ashby-de-la Zouch,
 Grocer Burton on Trent Pet Dec 1 Ord Dec 6
 J.QUES, JOHN WILLIAM, Graslindon, nr Harey, Market
 Gardener Lincoln Pet Dec 7 Ord Dec 7
 SAMUELS, JOHN, West Ham, Essex, Tailor's Manager High
 Court Pet Dec 7 Ord Dec 7
 SMITH, WILLIAM BRANLEY, Sheffield, Grocer Sheffield
 Pet Dec 7 Ord Dec 7
 SMITH, WILLIAM, Manchester, Metal Turner Manchester
 Pet Dec 7 Ord Dec 7

Amended Notice substituted for that published in the
 London Gazette Oct. 26:

FREEMAN, NAT HARRIS, Chesham, Bucks, Experimenting
 Manufacturing Chemist Aylesbury Pet Oct 5 Ord
 Oct 19

FIRST MEETINGS.

BROUGH, JOHN, Wolverhampton, Baker Dec 10 at 12
 Off Rec, 30, Lichfield st, Wolverhampton
 DEAKIN, G VIVIAN, Clifford st, Bond at Dec 20 at 12
 Bankruptcy bldgs, Carey st

ELY, WALTER CRAWFORD, Great Marlborough st, Solicitor
 Dec 20 at 11 Bankruptcy bldgs, Carey st
 HULME, GEORGE EDMUND, Bradford, York, Commercial
 Traveller Dec 15 at 10.30 County Court House,
 Prescott st, Halifax
 MOORE, FREDERICK THOMAS, Coventry, Baker Dec 19 at
 3.15 Off Rec, 8, High st, Coventry
 NIMAN, MARK, Manchester, Manager Dec 19 at 3.30 Off
 Rec, Byrom st, Manchester
 ROBERTS, GEORGE ALBERT, Wigan, Civil Engineer Dec
 19 at 3 Off Rec, Byrom st, Manchester
 SAMUELS, JOHN, West Ham, Essex, Tailor's Manager
 Dec 19 at 12 Bankruptcy bldgs Carey st
 SMITH, WILLIAM, Manchester, Metal Turner Dec 19 at
 2.30 Off Rec, Byrom st, Manchester

ADJUDICATIONS.

BAILEY, WILLIAM GLADSTONE, Selby, Yorks, Fish Salesman
 High Court Pet Aug 28 Ord Dec 4
 BROUGH, JOHN, Wolverhampton, Baker Wolverhampton
 Pet Dec 6 Ord Dec 6
 COOTE, DICK, White Horse st, Stepney, Baker High Court
 Pet Oct 20 Ord Dec 4
 EOCLES, WILLIAM, Colne Lancaster, Fish Dealer Burnley
 Pet Dec 6 Ord Dec 6
 FAIRBROTHER, WILLIAM LEMMAS, Ashby de la Zouch,
 Grocer Burton on Trent Pet Dec 1 Ord Dec 6
 FREEMAN, NAT HARRIS, Chesham, Bucks, Chemist Ayles-
 bury Pet Oct 5 Ord Dec 8
 GOLDSTRAW, GEORGE HULME, Leek, Stafford, Dyer
 Macclesfield Pet Nov 17 Ord Dec 7
 JACOBS, JOHN WILLIAM, Graslindon, nr Harey, Linca,
 Market Gardener Lincoln Pet Dec 7 Ord Dec 7
 LELTVELD, RALPH, Lamb st, Spitalfields, Fruit Merchant
 High Court Pet Oct 5 Ord Dec 5
 MAT, ARON, Sheet up hill, Crickelewod, Gentleman High
 Court Pet Oct 31 Ord Dec 1
 ROTHENBERG, DAVID, Aldermanbury bldgs, House Man-
 turer High Court Pet Oct 24 Ord Dec 1
 SAMUELS, JOHN, West Ham, Essex, Tailor's Manager
 High Court Pet Dec 7 Ord Dec 7
 SMITH, WILLIAM, Manchester, Metal Turner Manchester
 Pet Dec 7 Ord Dec 7
 SMITH, WILLIAM BRANLEY, Sheffield, Grocer Sheffield
 Pet Dec 7 Ord Dec 7

ORDER ANNULLING, REVOKING, OR RESCINDING ORDER.

DENT, HAMILTON HENRY MONTAGUE, Lymington, Hants
 Southampton Rec Ord, Nov 15, 1916 Annul, Rev or
 Rec, Nov 15, 1917

h,
&
i
,
,
e,
rd

b,
ora

or
ial
se,
at
Off
Dec
ger
at

man
ton
urt
ley
uch,
yles-
oyer
nce,
ant
high
am
ager
ester
Mold
ING
anta
ev or